NAGAR PALIKA GUNA

AUDIT REPORT- FINANCIAL YEAR 2023-24

PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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REPORT CONTENT

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA GUNA

1. **Report on the Financial Statements**

   We have audited the accompanying financial statements of NAGAR PALIKA GUNA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. **Management's Responsibility for the Financial Statements**

   The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. **Auditor's Responsibility**

   Our responsibility is to express an opinion on these financial statements based on our audit.

   We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

FRN-012914C

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. **Qualified Opinion**
In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

5. **Basis for Qualified Opinion**
The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. **Emphasis of Matters**
We draw attention to the following matters reported in Annexure - 2, annexed to this report.
a) Accounts prepared as per the Manual in lieu of accounting standards for local-bodies as issued by Institute of Chartered Accountants of India.

PATIDAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN 012910

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9093950116
capatidar.associates@gmail.com

b) Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. **We further report that:**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For Patidar & Associates
Chartered Accountants

PATIDAR & ASSO. FRN 012...C Chartered Accountants

Date:08/01/2025
UDIN: 25418806BMJHAE3209

CA Neelesh Patidar
(Partner)
MRN – 418806

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PALIKA GUNA ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,

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assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and

c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Chief Municipal Officer
Municipal Council Guna

+91-9893950116
capatidar.associates@gmail.com

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

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Municipal Council Guna

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Patidar & Associates
Chartered Accountants

Date: 08/01/2025

CA [illegible] Patidar
Partner
M.No. - [illegible]

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893950116
capatidar.associates@gmail.com

Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.

   We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification except for the miscellaneous income accounted in the financial statements as the nature of such receipts were not provided.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

   The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book . A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

   Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

   No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

   We have verified the entries in cash book on test check basis and found totalling mistakes on some dates. The noticed errors were communicated to the ULB, to prevent such issues in future. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893950116
capatidar.associates@gmail.com

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

During our verification of revenue register we observed outstanding from past several years, below mentioned are few cases:

In case of property tax

Property ID	Name	Arrears	Penalty	Current tax	Total amount
1003155187	Rajesh Jain	2,19,723.00	18,462.00	5,659.00	2,25,382.00
1003154824	Old age Home	1,58,290.00	22,706.00	23,605.00	1,81,895.00
1003154975	Dhirendra singh pawar	1,13,072.00	9,942.00	55,586.00	1,68,658.00
1003154976	Marsingh Kumar agarwal	1,28,848.00	10,519.00	24,092.00	1,52,940.00

Rate of interest on late payment in case of water tax & property tax is 25% & 10% respectively. The rates charged are on one time basis and not on per annum basis.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. **Audit of Expenditure:**

1) The auditor is responsible for audit of expenditure under all the schemes.
We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. Expenditure related to schemes were duly recorded on the basis of their utilisation for revenue or capital expenditure. However, the payments made through PFMS accounts were not recorded in the cashbooks, & the financial statement contains these payments directly from bank statement.

Chief Municipal Officer
Municipal Council Guna

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PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893950116
capatidar.associates@gmail.com

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
Issues relating to balancing and totalling mistakes were noticed in the main cashbook on 31/03/2024 for Rs. 2,73,847/- and in the Jal prakosth cashbook on 03/05/2023 for Rs. 16,78,500/- . These totalling mistakes were communicated to ULB.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

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PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893950116
capatidar.associates@gmail.com

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB..

9) He shall verify that all temporary advances of other than employees have been fully recovered.
As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers of immovable assets, Final payment register, Register of Retention Money, Employee advance register, Register of Settlement of Contractor/ Supplier Bills as prescribed under MP MAM.

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

   Registers related to stores were maintained by the ULB for the year and same were also made available for verification.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

   The advances to the employee were recorded in the books of accounts and the adjustment of such advances from salary were also been made in the current year. Other than these advances as recorded in books, no other specific documents/register were made available to verify any other advances. The details of advance for the year are as follows:

Date	Amount	Adjustment, if any	Balance Amount
27/04/2023	70,000.00	22,800.00	47,200.00

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

   Bank Reconciliation is provided to us and attached with the financial statements.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
   Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per records is produced below at the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
   Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
   ULB maintain separate cash books for water department, and UIDSSMT scheme and the transaction of such cashbook are recorded in the financial statement.

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits. We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

BANK NAME	CURRENT VALUE	ROI	MATURITY DATE
Amrut Yojna FD 48338	56,52,760.00	6.80%	15/02/2025
Amrut Yojna FD 48347	56,52,760.00	6.80%	15/02/2025
Amrut Yojna FD 48356	56,52,760.00	6.80%	16/02/2025
Amrut Yojna FD 48365	74,56,969.00	6.80%	16/02/2025
Amrut Yojna FD 48374	56,52,760.00	6.80%	16/02/2025
FDR HDFC BANK 4220	3,62,997.00	7.00%	09/12/2026
FDR IDBI BANK 12087	15,00,000.00	5.50%	19/01/2027
FDR IDBI BANK 12263	8,20,000.00	5.50%	31/03/2027
FDR IDBI BANK 381557	15,00,000.00	5.10%	15/12/2025
FDR IDBI BANK 38159888	6,73,660.00	5.10%	30/03/2026
FDR JILA SAHUKARI BANK 48656	32,47,395.00	5.25%	27/09/2024
FDR PNB BANK 32757	6,00,00,000.00	3.50%	19/06/2027
FDR (SBI 1585)	5,14,55,531.00	-	-
FDR SBI BANK 9338	22,06,000.00	5.40%	18/06/2025
Sanchit Nidhi FD 12847	7,73,000.00	6.25%	31/03/2028
Sanchit Nidhi FDR 4593/Ac 7681	15,00,000.00	6.25%	08/02/2028
4218002 FDR GCB BANK 36996 7.5%	3,25,438.00	-	-
4218003 FDR GCB BANK 36994 7.5%	34,37,572.00	-	-
4218004 FDR UBI BANK 485973 7.75%	60,78,066.00	6.30%	16/12/2024
4218005 FDR UBI BANK 485977 7.75%	43,54,003.00	6.30%	16/12/2024
4218006 FDR IDBI BANK 485740 7.75%	29,61,303.00	5.35%	08/08/2024
4218007 FDR IDBI BANK 7770559 7.5%	21,21,402.00	-	-
4218008 FDR PNB BANK 12212 7.5%	25,78,632.00	-	-
4218009 FDR UBI BANK 485746 6.75%	37,66,116.00	5%	08/08/2024
4218010 FDR UBI BANK 485741 6.75%	34,829.00	5.35%	08/08/2024
4218011 FDR OBC BANK 1838691	15,739.00	-	-
4218011 FDR OBI 1838690	16,59,121.00	-	-
4218015 FDR SBI 9216	21,64,304.00	5.45%	29/03/2025
FD 3253	12,16,000.00	6.50%	28/03/2029
FD 3165	10,00,000.00	6.50%	20/01/2029
FD 1805	3,37,00,000.00	7.40%	03/06/2025
FD 3442	4,47,60,000.00	3.60%	28/04/2024

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PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

Three FDR'S of Garha bank are not renewed or realised as the bank became insolvent and under preview of RBI. There was no communication with RBI in relation to these FDR's found in ULB.
FDR receipts for these banks were not made available for verification: FDR SBI 1585, FDR IDBI 70559, FDR PNB 2212, FDR OBC 8691 and FDR OBC 8690.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Register of FDR was maintained by the ULB. Some of the FDR's were not found recorded in the register such as FDR SBI 1585, FDR IDBI 70559, FDR PNB 2212, FDR OBC 8691 and FDR OBC 8690. FDR's were kept on auto renewal basis with the bank.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the details furnish by the ULB & explanation made in this respect FDR's were kept at the prevailing rates offered by the bank. However, the documents to substantiate the efforts of the ULB was not furnished before us.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDR/TDR were booked on receipt or renewal basis in the cashbook. Accrued interest was not booked in the financial statement.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

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PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance Grant Commission	3,30,23,640.00	6,29,38,236.00	5,85,83,756.00	3,73,78,120.00
UIDSSMT	-	93,00,000.00	-	93,00,000.00
Drinking water Programme	-	31,78,000.00	-	31,78,000.00
Swacch bharat abhiyan	-	2,95,526.00	2,95,526.00	-
AMRUT Scheme	-	10,77,22,758.00	10,77,22,758.00	-

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CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

State Finance Commission Grant	-	8,45,49,000.00	3,80,83,195.00	4,64,65,805.00
Road development grant	3,47,71,017.00	2,87,62,069.00	4,74,26,329.00	1,61,06,757.00
Mulbhoot suvidha	40,43,979.00	4,22,97,135.00	2,78,90,210.00	1,84,50,904.00
Special Purpose grant for Vehicle	-	18,75,000.00	-	18,75,000.00
Kayakalp Yojna	1,85,00,000.00	1,15,00,000.00	2,26,77,088.00	73,22,912.00
Special Fund from ULB	-	18,00,000.00	-	18,00,000.00
Sanjeevani Clinic	-	1,40,66,708.00	1,40,66,708.00	-
MLA LAD Grant	10,59,027.00	56,15,000.00	58,95,000.00	7,79,027.00
CM Urban Infra Development grant	27,38,297.00	-	27,38,297.00	-
Other Grant	-	32,17,369.00	-	32,17,369.00
Daksh Karalaya Nirman	-	1,16,480.00	-	1,16,480.00
Vishesh Nidhi	1,50,00,000.00	-	-	1,50,00,000.00
Kanyadan yojna	-	75,732.00	-	75,732.00
Toilet grant	4,41,520.00	-	4,41,520.00	-
Grant for auditorium	3,00,00,000.00	3,00,00,000.00	57,27,974.00	5,42,72,026.00
SDMF	73,08,000.00	-	-	73,08,000.00
Total	**14,68,85,480.00**	**48,73,09,013.00**	**41,15,48,361.00**	**22,26,46,132.00**

- UIDSSMT, Drinking water, SBM, Amrut Yojna, Grant for vehicle, Sanjeevani clinic, MLA-LAD, Daksh karalaya, Vishesh nidhi, Kanyadan yojna and Toilet grant were not recorded in grant register, hence the figures were taken through accounting records.
- During the year PMAY-AHP beneficiary contribution has been received by the ULB. The units, till previous years', created under the scheme were shown under capital work in progress. In the current year the amounts were transferred as stock-work in progress due to the nature of the projects. The beneficiary contribution were transferred to such work in progress along with amounts transferred from capital contribution of previous year.

2) He is responsible for audit of grants received from State Government and its utilization.
Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

As per information provided by the ULB and according to our verification, ULB has outstanding loan from HUDCO and other bank. During the year fresh loan amounting to Rs. 14 crore was taken under CM adhosanrachna scheme. The entries in the cashbook were made in next financial year, but the financial statement reflects the loan value at current year end itself. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of loan, as provided by the ULB to us, are provided here below:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter 1	1,88,117.00	3,66,000.00	5,54,117.00
Quarter 2	1,79,336.00	3,66,000.00	5,45,336.00
Quarter 3	1,67,697.00	3,66,000.00	5,33,697.00
Quarter 4	1,59,774.00	3,66,000.00	5,25,774.00

Above loan was utilised for CM adhosanrachna scheme. Apart from above loan repayment, the SG/CG share has also been repaid directly at state level.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed except for the Adhosanrachna Grant transferred to community hall grant during the year. It was explained that the grants was received for community hall but recorded under adhosanrachna head.
. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
FRN 012754C
Chartered Accountants

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of records as of 31 March 2024 a sum of Rs 3970.37 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues *(Amount in Lakhs)*

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
Sampatti Kar	1520.12	90.71	1429.42	442.77	129.14	313.63	219.85	1743.05
Samekit Kar	213.73	16.89	196.84	70.34	15.00	55.34	31.89	252.18
Nagar Vikas Upkar	177.99	11.12	166.87	61.97	2.04	59.93	13.16	226.81
Siksha Upkar	357.99	22.42	335.58	123.10	31.35	91.75	53.77	427.32
Sewa Kar	788.28	0.002	788.28	91.35	0.14	91.21	0.15	879.48
Water Tax	280.39	50.32	230.07	579.27	400.58	178.69	450.91	408.76
Rent	39.23	11.36	27.86	31.57	26.66	4.91	38.03	32.77
Total	**3377.74**	**202.82**	**3174.92**	**1400.37**	**604.92**	**795.45**	**807.74**	**3970.37**
Total Un-Recovered amount								**3970.37**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also the recovery figures are in variation with financial records. Hence, the closing balance as per financial statement are not as per wasooli patrak closing balance.

For Patidar & Associates
Chartered Accountants

Chief Municipal Officer
Municipal Council Guna

Date: 08/01/2025

CA Neelesh Patidar
Partner
MRN – 418806

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PALIKA GUNA

Name of Auditor: PATIDAR & ASSOCIATES, CHARTERED ACCOUNTANTS

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	The guidelines, directi and rules under schemes should be ke for ready reference by ULB. Scheme & proj wise utilisa certificates should kept.
3	Audit of Book Keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, FAR	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books accounts such as advan register, FAR immovable assets, Ba guarantee register prescribed under M MAM Should maintained.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	FDR register shoul contain details of all th FDR held by ULB alo with their renewals an interest accrued.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tende opening and Performanc review should be careful monitored.

Chief Municipal Officer
Municipal Council Guna

+91-9893958116
capatidar.associates@gmail.com

6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	The grant register should contain details regarding all the grant heads in reconciliation with utilisation certificates. Loan register should also be prepared.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).	43,48,96,684 / 35,06,01,946 : 124.04%		-
	Percentage of Capital expenditure wrt Total expenditure.	18,81,11,924.00 / 63,30,18,809 : 29.72%		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Register for advances and adjustments/recoveries should be maintained to verify the status of the advances.
10	Whether bank reconcillation statements is being regularly prepared		BRS prepared by the ULB	NA

Suman
Chief Municipal Officer
Municipal Council Guna

Name of ULB Nagar Palika Guna
Name of Auditor Patidar & Associates

Annexure C
Amt in Lakhs

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	223.17	219.85	-1.49	Collection % w.r.t. total dues is	11.20%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	55.36	31.89	-42.40	Collection % w.r.t. total dues is	11.23%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	32.94	13.16	-60.07	Collection % w.r.t. total dues is	5.48%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	65.36	53.77	-17.74	Collection % w.r.t. total dues is	11.18%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	376.83	318.66							
	Gair-Rajaswa wasooli									
5	Rent	0.00	38.03	0.00	Collection % w.r.t. total dues is	0.02%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	455.57	450.91	-1.02	Collection % w.r.t. total dues is	52.45%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Tax	25.07	0.15	-99.42	Collection % w.r.t. total dues is	53.71%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	480.64	489.08							
	Grand Total	857.47	807.74							

The above recovery figures are taken from wasooli patrak provided by the Revenue department of the Palika. Shop Rent was not recorded in Previous Year wasooli patrak, hence changes not computed.

Chief Municipal Officer
Municipal Council Guna

Annexure D

Revised abstract sheet for reporting on audit paras
2023-24
Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Gwalior	Guna	Guna	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
6,98,17,487.00	96,56,959.00	7,12,80,348.00	77,44,692.00	16,98,52,088.00	26,95,70,849.44	2,22,50,372.23

**Property tax includes samekit kar, education cess & development cess*

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	6,29,38,236.00	8,45,49,000.00	33,98,21,777.00	1,05,03,41,268.67

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
21,61,46,532.92	59,17,197.00	20,56,63,721.00	7,99,253.00	1,63,80,181.00	14,64,000.00	18,81,11,924.00	54,65,33,409.92

Auditor Patidar & Associates
FRN: 012264C
MRN: 418806

FRN-012264C

Chief Municipal Officer
Municipal Council Guna

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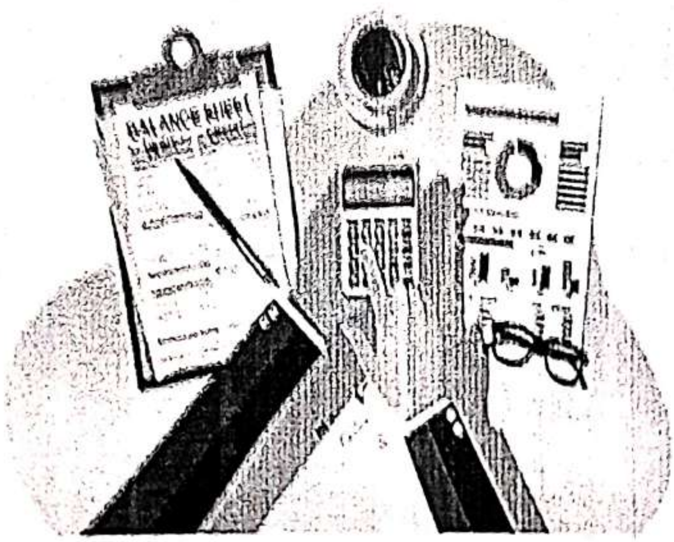
ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA



- BALANCE SHEET
- INCOME & EXPENDITURE STATEMENT
- BANK RECONCILIATION STATEMENT
- CASH FLOW STATEMENT
- NOTES TO ACOUNTS

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
FRN-012__C
Chartered Accountants

NAGAR PALIKA GUNA
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	**INCOME**			
	Tax Revenue	IE - 1	7,94,74,446.00	14,01,19,156.00
	Assigned Revenues And Compensation	IE - 2	16,98,52,088.00	25,86,64,320.00
	Rental Income From Municipal Properties	IE - 3	77,44,692.00	16,35,361.79
	Fees And User Charges	IE - 4	7,12,80,348.00	1,63,01,525.00
	Sales And Hire Charges	IE - 5	13,91,160.00	10,74,365.00
	Revenue Grants, Contibution And Subsidies	IE - 6	26,95,70,849.44	28,78,75,620.93
	Income From Investments	IE - 7	45,07,936.23	-
	Interest Earned	IE - 8	65,24,469.00	57,75,326.00
	Other Income	IE - 9	98,26,807.00	1,34,14,999.00
	TOTAL - INCOME		62,01,72,795.67	72,48,60,673.72
B	**EXPENDITURE**			
	Establishment Expenses	IE - 10	21,61,46,532.92	23,33,07,152.00
	Administrative Expenses	IE - 11	59,17,197.00	1,31,93,130.00
	Operations And Maintainance	IE - 12	20,56,63,721.00	20,00,53,148.00
	Interest And Finance Charges	IE - 13	7,99,253.00	8,41,554.00
	Programme Expenses	IE - 14	63,69,981.00	39,76,209.00
	Revenue Grants, Contribution And Subsidies	IE - 15	1,00,10,200.00	2,58,32,674.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	15,77,211.00
	Depreciation		11,10,09,866.44	17,90,69,220.93
	TOTAL - EXPENDITURE		55,59,16,751.36	65,78,50,298.93
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		6,42,56,044.31	6,70,10,374.79
	Add: Prior Period Items (Net)	IE - 18	-	19,700.00
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		6,42,56,044.31	6,69,90,674.79
	Less: Transfer to Reserve Funds		1,39,21,393.00	2,05,62,386.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		5,03,34,651.31	4,64,28,288.79

NAGAR PALIKA GUNA
Chief Municipal Officer

Chief Municipal Officer
Municipal Council Guna

Accounts Officer

For Patidar & Associates
Chartered Accountants

PATIDAR & ASSOCIATES FRN- 0122..C

CA Neelesh Patidar
Partner
MRN: 418806
UDIN : 25418806BMJHAE3209

NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt in INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		5,13,10,870.00	5,03,27,707.00
1100101	Property Tax	4,42,76,920.00		
1100105	Samekit kar	70,33,950.00		
1100200	**Water Tax (Incl. Fees & Charge)**		-	6,13,15,506.00
1100200	Water Tax (Incl. Fees & Charge)			-
1100300	**Sewerage Tax**			
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**			
1100600	**Education Tax**		1,23,00,530.00	1,20,06,535.00
1100601	Education Cess	1,23,00,530.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		-	-
1101101	Land Hoardings	-		
1101109	On Others	-		
1101300	**Export Tax**			-
1105100	**Octrol & Toll**			
1108000	**Other Taxes (City Development Tax)**	61,97,070.00	61,97,078.00	-
1109000	**Tax Recovery**		96,66,060.00	1,63,70,328.00
1109011	Other Taxes	96,60,960.00		
	Total Refund and remission of tax revenues		7,94,74,446.00	14,01,19,166.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		2,78,02,007.00	5,71,30,279.00
1201011	Stamp Duty on Transfer of Properties	2,78,02,007.00		
1202000	**Compensation in lieu of Taxes & Duties**		14,20,40,001.00	20,15,34,041.00
1202001	Compensation in lieu of Octrol	13,01,31,001.00		
1202024	Compensation in lieu of Samekit	20,10,000.00		
1202021	Compensation in lieu of Passenger	-		
	Total assigned revenues & Compensation		16,98,42,008.00	25,86,64,320.00

Chief Municipal Officer
Municipal Council Guna

FRN-
01 2046

NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	**Rent From Civic Amenities**		77,44,692.00	16,35,361.79
1301000	Consolidated Rent From civic Anemites	31,57,020.00		
1301001	Rent from market	66,050.00		
1301011	Mutation fee	2,14,622.00		
1301017	Rent Slaughter House	300.00		
1301050	Shop Premium	43,06,700.00		
1303000	**Rent Guest Houses**			-
1303001	Guest Houses	-		
1304000	**Rent from Lease of Lands**		-	0.00
1304001	Consolidated Rent from Lease of Lands	-		
1308000	**Other Rents**		-	0.00
1308002	Other	-		
1309000	**Remission & Refund-Rent**			0.00
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		77,44,692.00	16,35,361.79
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		77,44,692.00	16,35,361.79
	Total Rental Income From Municipal Properties		77,44,692.00	16,35,361.79

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			1,000.00	77,69,492.00
1401000	**Empanelment & Registration Charges**			
1401000	Consolidated Empanelment Charges	1,000.00		1,000.00
1401100	**Licensing Fees**		-	
1401123	Licensing fees-Flour Mill	-		
1401106	Licensing fees-Casual Vendors	-		
1401126	Licensing fees-Others	-		
1401200	**Fees for Grant Of Permit**		-	
1401201	Fees from sanction of Building plans	-		
1401203	Anugyan Shulk	-		
1401300	**Fees for Certificate or Extract**		-	6,300.00
1401301	Fees from copies of plan	-		
1401311	Marriage registration	-		
1401312	Fees others	-		
1401400	**Development Charges**		94,62,343.00	53,49,455.00
1401401	Development Charges	94,62,343.00		
1401500	**Regularisation Fees**		-	
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		7,78,329.00	10,26,294.00
1402004	Penalty & Fine Other	7,01,029.00		
1402020	RCDC Card	77,300.00		
1404000	**Others Fees**		30,98,515.00	21,48,984.00
1404010	Delay Fees	1,53,635.00		
1404012	Road cutting charges	29,39,940.00		
1404014	Fee Misc.	3,300.00		
1404022	Fee RTI	20.00		
1404027	Pashu Panjiyan	1,620.00		

Chief Municipal Officer
Municipal Council Guna

FATIDS & ASSOCIATES FRN-012264C Chartered Accountants

NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

1405000	**User Charges**		5,79,36,861.00	0.00
1405004	User Charges-Funeral Van (Hearse)			
1405008	User Charges-Water Supply	5,79,27,311.00		
1405009	Charges For supply of water by tanker	9,550.00		
1405020	User Charges-Sewarage System			
1405023	Cleanliness charges			
1405024	User Charges-Crematorium/Burial			
1406000	**Entry Fees**		-	0.00
1406002	Entry Fees	-		
1407000	**Consolidated Service Admin Charges**		3,300.00	
1407008	Charges for NOC charges	3,300.00		
1408000	**Consolidated Others Charges**		-	-
	Sub-Total		7,12,80,348.00	1,63,01,525.00
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		7,12,80,348.00	1,63,01,525.00

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	Sale of Products			0.00
1501001	Sale of garbage, compost & other		-	
1501100	Sale of Forms & Publications		13,91,160.00	10,74,365.00
1501101	Sale of tenders papers	13,91,160.00		
1501102	Sale of ration card &other forms			
1501200	Sale of stores & scrap		-	0.00
1501201	Obsolete Stores	-		
1503000	Sale of others			-
1504000	Hire Charges for Vehicles		-	0.00
1504100	Hire Charges for Equipments			-
	Total Income from sale & hire charges		13,91,160.00	10,74,365.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	Revenue Grants			
1601011	Central Government	3,68,80,487.00		
1601001	State Government	6,45,39,956.00		
1601091	Revenue Grant- Dep.	11,10,09,866.44	21,24,30,309.44	28,75,67,290.93
1602000	Re- imbursement of expenses			-
1602001	State Government	-		
1603000	Contribution towards Scheme		5,71,40,540.00	3,08,330.00
1603001	State Government	-		
1603011	Scheme Contribution-Central Govt.	5,71,40,540.00		
	Total Revenue Grants ,Contributions & Subsidies		26,95,70,849.44	28,78,75,620.93

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	Interest on Investments & Accured Interest		45,07,936.23	
1701001	Fixed Deposit	45,07,936.23		
1702000	Dividend			
1703000	Income from projects taken up on commercial basis			-
1704000	Profit in sale of Investments			-
1708000	Others			-
1708001	Gain from Exchange Fluctuations	-		-
	Total Income from Investments-General Fund		45,07,936.23	

Chief Municipal Officer
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MUNICIPAL COUNCIL GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD from 1st APRIL 2023 TO 31st MARCH 2024
[illegible]

Schedule: I-7: Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	Interest from Bank Accounts		[illegible]	[illegible]
1711001	Consolidated Interest from Bank Accounts	58,37,888.00		
1711003	Reversal of TDS interest income	5,86,510.00		
1712000	Interest on Loans and advances to employees		-	
1713000	Interest on Loans to others			-
1718000	Other Interest			0.00
1718001	Interest from other Receivables	-		
	Total Interest Earned		[illegible]	[illegible]

Schedule: I-8: Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	Consolidated Deposits Forfeited			-
1801100	Consolidated Lapsed Deposits		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assets		-	-
1804000	Recovery from Employees		46,850.00	51,250.00
1804005	Recovery from Employees House Rent	46,850.00	-	
1805000	Unclaimed Refund / Liabilities		-	-
1805001	Lapsed stale cheque			
1806000	Excess Provisions Written Back		-	6,94,552.00
1806001	Advertisement Tax			
1808000	Miscellaneous Income		58,74,521.00	1,26,68,867.00
1808001	Penalty On Contractors	-		
1808002	Miscellaneous income	58,74,521.00		
[illegible]	Unclaimed Refund payable/liabilities written back		29,05,436.00	-
[illegible]	Cumulative Prior period income	1,19,156.00		
1851001	Rent & Other Taxes	27,86,280.00		
	Total Other Income		88,26,807.00	1,34,14,669.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		18,32,10,779.92	18,14,16,363.00
2101011	Salaries & Allowances	11,10,31,842.00		
2101021	Wages	7,00,52,413.92		
2101049	Special Allowance	21,26,524.00		
2102000	**Benefits and Allowances**		3,18,78,008.00	2,30,29,549.00
2102002	Remuneration & Fees Councillors	15,34,200.00		
2102004	Arrears Salary	24,01,258.00		
2102007	Dearness Allowance	2,69,95,661.00		
2102008	HRA	8,85,767.00		
2102009	Vehicle Allowance	61,122.00		
2103000	**Pension**		9,44,499.00	10,60,120.00
2103000	Pension/family pension contribution	9,44,499.00		
2104000	**Other Terminal & Retirement Benefits**		1,13,246.00	2,78,01,120.00
2104002	Retirment Gratuity	1,13,246.00		
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		**21,61,46,532.92**	**23,33,07,152.00**

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		-	
2201001	Rent expenses-Office building			
2201002	Rent expenses-Others			
2201100	**Office Maintenance**		3,15,831.00	12,35,469.00
2201101	Electricity Charges	3,15,831.00		
2201102	Security Expense			
2201200	**Communication Expenses**		2,88,090.00	3,17,293.00
2201201	Telephone Expences	2,28,311.00		
2201211	Web, Internet	49,779.00		
2201221	Postage Expenses	10,000.00		
2202000	**Books & Periodicals**		63,454.00	18,690.00
2202001	Printing Expenses			
2202002	Newspapers	63,454.00		
2202100	**Printing & Stationary**		16,92,870.00	11,47,838.00
2202101	Printing Expenses	7,61,962.00		
2202102	Stationery	9,30,908.00		
2202103	Computer stationary & Consumables			
2203000	**Travelling & Conveyance**		-	6,190.00
2203005	Travelling & Conveyance			
2204000	**Insurance**		2,85,392.00	5,04,327.00
2204002	Vehicles	2,85,392.00		
2205000	**Audit Fees**		1,49,000.00	76,700.00
2205000	Consolidated Audit Fees	1,49,000.00		

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& ASSOCIATES
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NAGAR PALIKA GUNA
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2205100	**Legal Expenses**		9,70,060.00	5,34,050.00
2205100	Consolidated Legal Expense	6,34,500.00		
2205101	Legal Fee	3,30,100.00		
2205104	License Fees Renewal of license	5,460.00		
2205200	**Professional and other Fees**		7,33,090.00	19,09,193.00
2205200	Consolidated Professional and Other Fees	1,75,600.00		
2205221	Consultancy fees, charges	1,15,500.00		
2205222	DPR	4,41,990.00		
2206000	**Advertisement and Publicity**		11,50,037.00	50,14,680.00
2206001	Advertisement expenses	9,63,194.00		
2206011	Publicity Expense	1,67,018.00		
2206032	National Festival Celebration Expense	10,325.00		
2206033	Religious Festival celebration expense	9,500.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		2,69,373.00	24,28,700.00
2208021	Refreshment	2,31,808.00		
2208051	Miscellaneous expenses	37,565.00		
	Total Administrative Expenses		59,17,197.00	1,31,93,130.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt in INR

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		6,16,85,036.00	8,88,94,398.00
2301002	Power & Fuel Street light	92,11,415.00		
2301010	Power and Electricity	2,72,68,264.00		
2301010	Power and Fuel	2,52,05,357.00		
2302000	**Bulk Purchases**		7,32,08,796.00	1,26,33,045.00
2302020	Bulk Purchases Sanitation	28,68,284.00		
2302040	Bulk Purchases Engineering Store	1,48,285.00		
2302041	Bulk Purchases Electrical store	1,07,58,984.00		
2302071	Bulk Purchases Other	22,02,723.00		
2302072	AHP (PMAY)	5,71,40,540.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		75,94,157.00	13,38,806.00
2304001	Hiring Charges Machineries	19,28,465.00		
2304002	Hiring Charges Vehicle	15,45,073.00		
2304004	Hiring Charges Tent	41,20,619.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		3,37,46,884.00	7,36,28,626.00
2305001	R & M-Concrete Road			
2305003	R & M-Other road	1,46,61,236.00		
2305007	R & M-Culvet	19,450.00		
2305010	R & M-Road Traffice management	60,150.00		
2305018	R & M-Building Sewerage & drainage	27,20,246.00		
2305021	R & M Water ways	77,86,898.00		
2305022	R & M-Borewell	1,16,612.00		
2305026	R & M-Water pump	18,18,286.00		
2305027	R & M-Water Dist pipeline	18,39,101.00		
2305031	R & M-Public Light	4,64,152.00		
2305041	R & M-Plant & machinery	39,67,029.00		
2305050	R & M-Building Sewerage & drainage	2,92,724.00		
2305100	**Repairs & Maintenance - Civic Amenities**		72,13,469.00	30,29,295.00
2305101	Parks, Nurseries & Gardens	16,37,086.00		
2305102	Lakes & Pondes	19,800.00		
2305106	Painting work	11,94,039.00		
2305121	Public Toilets	1,92,224.00		
2305131	Street light	41,70,320.00		
2305200	**Repairs & Maintenance - Building**		42,99,652.00	15,59,123.00
2305202	Community Building	81,965.00		
2305209	Building staff Quarter	6,49,752.00		
2305222	Burial Cremation Ground	14,000.00		
2305223	Building Auditiorum Function hall	64,900.00		
2305226	Building Library	17,633.00		
2305280	Boundry wall Fencing	49,050.00		
2305281	Bus shelter	51,675.00		
2305289	Other structure	33,70,677.00		

Chief Municipal Officer
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NAGAR PALIKA GUNA
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2305300	**Repairs & Maintenance - Vehicles**		23,49,700.00	35,54,130.00
2305309	R & M Tractor	21,832.00		
2305390	R & M Vehicle	23,27,868.00		
2305400	**R & M-Furniture**		1,15,120.00	1,48,935.00
2305403	R & M Almirah	6,400.00		
2305409	R & M Furniture	1,08,720.00		
2305[illegible]	**Repairs & Maintenance - Office Equipments**		2,56,890.00	1,50,208.00
2305501	Air conditioner	10,500.00		
2305502	Computer	2,11,830.00		
2305509	Others	14,000.00		
2305510	R & M CCtv cmera	11,560.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		-	8,390.00
2305700	**Repairs & Maintenance - Plant & Machinery**		1,30,864.00	32,238.00
2305703	R&M JCB	28,678.00		
2305760	R&M Motor Pump	1,02,186.00		
2305900	**Repairs & Maintenance - Others**		-	1,07,986.00
2308000	**Other Operating & Maintenance Expenses**		1,50,66,153.00	1,49,69,792.00
2308000	Consoil Other operating Maintaince expense	37,900.00		
2308001	water Purification Charges	3,97,306.00		
2308003	Garbage & Clearness Expense	23,94,323.00		
2308004	Cleaning by private agencies	1,10,52,928.00		
2308080	O&M Cattle Pound	19,700.00		
2308082	Other Repair & Maintenance	11,63,996.00		
	-			
########	**Total Operations & Maintenance**		20,56,63,721.00	20,00,53,148.00

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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	**Interest on Loans From Central Govt.**		-	-
2402000	**Interest on Loans From State Govt.**			-
2403000	**Interest on Loans From Govt.Bodies & Associations**			-
2404000	**Interest on Loans From International Agencies**			-
2405000	**Interest on Loans From Banks & other Financial Institutions**		7,97,719.00	8,41,058.00
2405001	Interest other Financial Institutions	1,02,795.00		
2405002	Interest Loan from HUDCO	6,94,924.00		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			-
2407000	**Bank Charges**		1,534.00	496.00
2407001	Bank Charges	1,534.00		
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		7,99,253.00	8,41,554.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt in INR

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	**Election Expenses**		20,46,673.00	19,02,376.00
2501000	Election Expenses	20,46,673.00		
2502000	**Own Programs**		34,23,308.00	20,73,833.00
2502001	Consolidated Own Programs	34,23,308.00		
2503000	**Share in Programs of others**		-	-
	Total Programme Expenses		63,69,981.00	39,76,209.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		1,00,10,200.00	2,23,64,674.00
2601056	Information eductaion and communication	34,17,360.00		
2601058	SBM Individual house hold toilet	3,07,840.00		
2601058	MLA swechha Nidhi	58,95,000.00		
2601062	Revenue Subsidies	3,90,000.00		
2602000	**Contributions [specify details]**			32,68,000.00
2603000	**Subsidies [specify details]**			2,00,000.00
	Total Revenue Grants, Contributions & Subsidies		1,00,10,200.00	2,58,32,674.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		-
2702000	**Provision for other assets**		-
2703000	**Revenues written off**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund		15,77,211.00
	Total Miscellaneous Expenses		15,77,211.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-	-	19,700.00
	Sub Total Income (a)		-	-
2808000	Prior Period-Other Expense			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			19,700.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	44,65,07,099.41	38,69,10,947.79
	Earmarked Funds	B-2	5,68,94,544.00	4,29,73,151.00
	Reserves	B-3	1,43,97,99,498.68	1,26,73,89,400.12
	Total Reserves and Surplus		1,94,32,01,142.09	1,69,72,73,498.91
A-2	Grants, Contributions for Specific Purpose	B-4	22,26,46,132.00	17,68,85,480.00
A3	Loans			
	Secured Loans	B-5	14,22,44,963.00	78,72,415.00
	Unsecured Loans	B-6	-	-
	Total Loans		14,22,44,963.00	78,72,415.00
	TOTAL SOURCES OF FUNDS (A1-A3)		2,30,80,92,237.09	1,88,20,31,393.91
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		2,37,67,73,383.00	2,21,93,67,523.00
	Less : Accumulated Depreciation		1,51,28,25,686.55	1,40,18,15,820.11
	Net Block		86,39,47,696.45	81,75,51,702.89
	Capital Work in Progress		47,85,73,844.00	44,78,67,780.00
	Total Fixed Assets		1,34,25,21,540.45	1,26,54,19,482.89
B2	Investments			
	Investments-General Fund	B-12	23,47,82,592.00	19,51,77,753.00
	Investments-other Fund	B-13	4,90,25,380.73	4,78,30,899.73
	Add :-Accrued Interest			
	Total Investment		28,38,07,972.73	24,30,08,652.73
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	23,00,06,877.00	2,40,569.00
	Sundry Debtors (Receivables)	B-15	37,22,40,785.28	31,00,33,033.87
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	
	Cash and Bank Balance	B-17	26,38,24,713.44	29,28,15,341.13
	Loans , advances and deposits	B-18	33,39,904.00	32,92,704.00
	Total Current Assets		86,94,12,279.72	60,63,81,648.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	3,60,04,916.56	4,50,94,724.56
	Deposits Works	B-8	8,71,706.00	8,71,705.00
	Other liabilities(Sundry Creditors)	B-9	15,07,72,933.25	18,67,35,260.15
	Provisions	B-10	-	76,700.00
	Total Current Liabilities		18,76,49,555.81	23,27,78,389.71
B5	Net Current Assets (B3-B4)		68,17,62,723.91	37,36,03,258.29
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		2,30,80,92,237.09	1,88,20,31,393.91

NAGAR PALIKA GUNA
Chief Municipal Officer

Chief Municipal Officer
Municipal Council Guna

FRN-012254C

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN: 418806
UDIN : 25418806BMJHAE3209

Accounts Officer

Amt. in lakhs

NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
Balance as per last account	310	3101000	3109000	
Addition during the year		38,69,10,947.79	-	38,69,10,947.79
. Surplus for the year				-
. Transfers		-	5,03,34,651.31	5,03,34,651.31
		92,61,500.31	-	92,61,500.31
Total (Rs.)		-		-
Deductions during the year	-	92,61,500.31	5,03,34,651.31	5,95,96,151.62
. Deficit for the year		-	-	-
. Transfers- Urban & Poor settlement			-	-
. Transfers- other		-	-	-
Total (Rs.)		-	-	-
Balance at the end of the Current year	-	39,61,72,448.10	5,03,34,651.31	44,65,07,099.41

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	4,29,73,151.00	-	-	4,29,73,151.00
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
• Transfer From Municipal Fund				-
• Interest / Dividend earned on Special Fund Investments	-	-	-	-
				-
• Profit on Disposal of Special Fund Investments				-
• Appreciation in Value of Special Fund Investments				-
• Other addition (Mandatory transfer)	1,39,21,393.00			-
				1,39,21,393.00
Total (b)	5,68,94,544.00	0.00	0.00	5,68,94,544.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
• Fixed Assets				-
				-
[II] Revenue Expenditure on				-
• Salary , Wages and allowances etc.		-	-	-
• Rent Other administrative charges				-
[III] Other				-
• Loss on Disposal of Special Fund Investments				-
• Diminution in Value of Special Fund Investments				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	-
				0.00
Net Balance at the year end (a+b)-(c+d)	5,68,94,544.00			5,68,94,544.00

Chief Municipal Officer
Municipal Council Guna

PATIDAR & ASSOCIATES
FRN 012634C
Chartered Accountants

Amt. in lakhs

NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	1,26,73,89,400.12	31,05,15,918.00	14,23,72,066.44	1,43,55,33,251.68
3121100	Capital Reserve	-	42,66,247.00	-	42,66,247.00
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	1,26,73,89,400.12	31,47,82,165.00	14,23,72,066.44	1,43,97,99,498.68

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	3,30,23,640.00	13,65,53,840.00	73,08,000.00	17,68,85,480.00
(b) Additions to the Grants*				
* Grant received during the year	26,34,34,520.00	22,38,74,493.00	-	48,73,09,013.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	-
Total (b)	26,34,34,520.00	22,38,74,493.00	-	48,73,09,013.00
Total (a+b)	29,64,58,160.00	36,04,28,333.00	73,08,000.00	66,41,94,493.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	20,97,21,553.00	10,07,94,365.00	-	31,05,15,918.00
* others		-		-
[II] Revenue Expenditure on	-	-	-	-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	3,68,80,487.00	6,41,51,956.00	-	10,10,32,443.00
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Other Grant	-	3,00,00,000.00		3,00,00,000.00
Total (c)	24,66,02,040.00	19,49,46,321.00	-	44,15,48,361.00
Net Balance at the year end (a+b)-(c)	4,98,56,120.00	16,54,82,012.00	73,08,000.00	22,26,46,132.00

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	15th Finance Commission	Amrut Yojna	UIDSSMT	Swach Bharat Abhiyan	Drinking water programme	TOTAL
(a) Opening Balance	3,30,23,640.00					3,30,23,640.00
(b) Additions to the Grants*						
* Grant received during the year	6,29,38,236.00	18,77,22,758.00	93,00,000.00	2,95,526.00	31,78,000.00	26,34,34,520.00
* Interest / Dividend earned on Grant Investments	-					-
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						-
* Other addition (Specify nature)						
Total (b)	6,29,38,236.00	18,77,22,758.00	93,00,000.00	2,95,526.00	31,78,000.00	26,34,34,520.00
Total (a+b)	9,59,61,876.00	18,77,22,758.00	93,00,000.00	2,95,526.00	31,78,000.00	29,64,58,160.00
(c) Payments out of Funds						
(i) Capital Expenditure on						
* Fixed Assets	2,19,98,795.00	18,77,22,758.00	-	-	-	20,97,21,553.00
* others						
(ii) Revenue Expenditure on	-	-	-	-	-	-
* Salary, Wages and allowances etc.						
* Rent Other administrative charges						
* others	3,65,84,961.00			2,95,526.00		3,68,80,487.00
(iii) Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund & grant refund			-	-	-	-
Total (c)	5,85,83,756.00	18,77,22,758.00	-	2,95,526.00	-	24,66,02,040.00
Net Balance at the year end (a+b)-(c)	3,73,78,120.00		93,00,000.00		31,78,000.00	4,98,56,120.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Development	Grant - Mulboot	Vehicle Grant	Kayakalp	Special fund from ULB	Sanjavani Clinic	MLA LAD	Urban Infra Dev
(a) Opening Balance	-	3,47,71,017.00	40,43,979.00		1,85,00,000.00			10,59,027.00	3,00,00,000.00
(b) Additions to the Grants*									
* Grant received during the year	8,45,49,000.00	2,87,62,069.00	4,22,97,135.00	18,75,000.00	1,15,00,000.00	18,00,000.00	1,40,66,708.00	56,15,000.00	
*Transfer From Municipal Fund	-	-							
* Interest / Dividend earned on Grant Investments				-					
* Profit on Disposal of Special Fund Investments									
* Appreciation in Value of Special Fund Investments									
* Other addition (Specify nature)									-
Total (b)	8,45,49,000.00	2,87,62,069.00	4,22,97,135.00	18,75,000.00	1,15,00,000.00	18,00,000.00	1,40,66,708.00	56,15,000.00	
Total (a+b)	8,45,49,000.00	6,35,33,086.00	4,63,41,114.00	18,75,000.00	3,00,00,000.00	18,00,000.00	1,40,66,708.00	66,74,027.00	3,00,00,000.00
(c) Payments out of Funds									
(i) Capital Expenditure on									
* Fixed Assets	87,46,420.00	3,50,95,061.00	1,29,33,503.00		2,26,77,088.00		1,24,34,502.00		
* others	-	-	-						
(ii) Revenue Expenditure on									
* Salary , Wages and allowances etc.									
* Rent Other administrative charges									
* others	2,93,36,776.00	1,23,31,268.00	1,49,56,707.00	-			16,32,206.00	56,95,000.00	
(iii) Other									
* Loss on Disposal of Special Fund Investments									
* Diminution in Value of Special Fund Investments									
* Transfer to Municipal Fund									2,00,00,000.00
Total (c)	3,80,83,196.00	4,74,26,329.00	2,78,90,210.00	-	2,26,77,088.00	-	1,40,66,708.00	56,95,000.00	2,00,00,000.00
Net Balance at the year end (a+b)-(c)	4,64,65,805.00	1,61,06,757.00	1,84,50,904.00	18,75,000.00	73,22,912.00	18,00,000.00		9,79,027.00	

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NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	CM Urban Infra Dev	Other Grant	Daksh Karalaya	Vishesh Nidhi	Kanyadan	Toilet Grant	Auditorium	TOTAL
(a) Opening Balance	27,38,297.00			1,50,00,000.00		4,41,520.00	3,00,00,000.00	13,55,52,240.00
(b) Additions to the Grants*								-
* Grant received during the year		32,17,369.00	1,16,480.00		75,732.00		3,00,00,000.00	22,32,74,493.00
*Transfer From Municipal Fund								-
* Interest / Dividend earned on Grant Investments								-
* Profit on Disposal of Special Fund Investments								-
* Appreciation in Value of Special Fund Investments								-
* Other addition (Specify nature)								-
Total (b)	-	32,17,369.00	1,16,480.00	-	75,732.00	-	3,00,00,000.00	22,38,74,493.00
Total (a+b)	27,38,297.00	32,17,369.00	1,16,480.00	1,50,00,000.00	75,732.00	4,41,520.00	6,00,00,000.00	35,94,22,[illegible]
(c) Payments out of Funds								-
[i] Capital Expenditure on								-
* Fixed Assets	27,38,297.00					4,41,520.00	57,27,574.00	10,07,54,325.00
* others								-
[ii] Revenue Expenditure on								-
* Salary, Wages and allowances etc.								-
* Rent Other administrative charges								-
* others								6,41,51,956.00
[iii] Other								-
* Loss on Disposal of Special Fund Investments								-
* Diminution in Value of Special Fund Investments								-
* Transfer to Municipal Fund								3,00,00,000.00
Total (c)	27,38,297.00	-	-	-	-	4,41,520.00	57,27,574.00	[illegible]
Net Balance at the year end (a+b)-(c)		32,17,369.00	1,16,480.00	1,50,00,000.00	75,732.00		5,42,72,426.00	[illegible]

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NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
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Amt in INR

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	14,22,44,963.00	78,72,415.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	14,22,44,963.00	78,72,415.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	2,10,77,742.55	3,19,23,772.55
3402000	From Revenues	1,46,44,294.55	1,28,88,072.55
3408000	From others	2,82,879.46	2,82,879.46
	Total Unsecured Loans	3,60,04,916.56	4,50,94,724.56

Chief Municipal Officer
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Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
311000	Civil Works	-		-	-	-
312000	Electrical Works	-				-
318000	Others (Contractors)	8,71,705.00	-	-	-	8,71,705.00
	Total Reserve Funds	8,71,705.00		8,71,705.00		8,71,705.00

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**				
3501100	**Employee Liabilities**			10,01,05,570.00	18,67,35,260.15
3501101	Salary, Wages and Bonus			1,34,13,629.00	0.00
3501102	Wages	77,24,178.00			0.00
3501103	Pension	49,31,017.00			
		7,58,434.00			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			3,63,37,919.07	4,31,46,473.15
3502002	Recoveries Payable	6,57,600.00			
3502003	GPF	4,36,306.00			
3502007	EPF	6,84,847.70			
3502011	Service Tax	2,64,470.00			
3502012	Professional Tax	38,924.00			
3502013	labour tax	17,72,109.95			
3502015	Royalty	73,68,010.00			
3502017	GST	11,58,181.22			
3502021	TDS on Employee	8,74,417.00			
3502022	TDS on Contractors	21,68,908.20			
3502035	TDS on Professional	40,590.00			
3502036	Other Deduction	4,01,010.00			
3502037	Madhor Yojana	2,04,71,555.00			
		-			
3503000	**Govt. Dues Payable**			9,15,816.00	9,15,816.00
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc	-			-
3509000	**Sale Proceeds**				
	Total			15,07,72,934.07	23,07,97,549.30

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions		

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
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Schedule B-11 : Fixed Assets

Amt in INR

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at thr end of the year	Opening Balance	Additions during the period	Deduction during the year	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, Lakes & Ponds	3,57,16,422.00	2,48,165.00		3,59,64,587.00	-	-	-	-	3,59,64,587.00	3,57,16,422.00
41020	Building	20,15,16,570.00	2,86,20,915.00	-	23,01,37,485.00	4,00,53,352.03	71,94,234.25	-	4,72,47,586.28	18,28,89,898.72	15,14,63,217.97
41030	Road & Bridges	1,12,31,05,905.00	6,29,39,829.00		1,18,60,45,734.00	1,09,84,31,785.75	2,91,69,821.32	-	1,12,76,01,607.07	5,84,44,126.93	2,45,74,119.25
41031	Sewerage And Drainage	34,67,96,975.00	2,24,46,380.00	-	36,92,43,355.00	11,49,42,623.65	2,38,68,011.00	-	13,88,10,634.65	23,04,32,720.35	23,18,54,351.35
41032	Waterways	33,30,58,735.00	2,70,38,521.00		36,00,97,256.00	5,04,48,561.75	3,46,57,799.55		8,51,06,361.30	27,49,90,894.70	28,26,10,173.25
41033	Public Lighting	3,53,94,158.00	66,16,954.00		4,20,11,112.00	2,98,97,876.88	25,80,175.67	-	3,24,78,052.55	95,33,059.45	54,95,281.12
41034	Sanitation & SWM	1,88,42,037.00	38,63,670.00	-	2,27,05,707.00	21,93,371.73	6,92,462.40	-	28,85,834.13	1,98,19,872.87	1,66,48,665.27
41040	Plant & Machinery	4,87,45,583.00	34,900.00	-	4,87,80,483.00	1,60,94,429.20	48,78,048.30	-	2,09,72,477.50	2,78,08,005.50	3,26,51,153.80
41050	Vehicles	5,61,90,506.00	45,09,000.00	-	6,06,99,506.00	3,95,24,672.12	60,21,150.60	-	4,55,45,822.72	1,51,53,683.28	1,66,65,833.88
41060	Office & Other Equipments	21,64,625.00	6,77,760.00		28,42,385.00	16,04,395.55	2,76,251.75		18,80,647.30	9,61,737.70	5,60,229.45
41070	Furnitures Fixtures,Fitting & Electrical Appliance	1,65,33,296.00	2,75,590.00		1,68,08,886.00	80,45,479.05	16,71,911.60		97,17,390.65	70,91,495.35	84,87,816.95
41080	Other Fixed Assets	13,02,711.00	1,34,176.00		14,36,887.00	5,79,272.40	-		5,79,272.40	8,57,614.60	7,23,438.60
	Total	2,21,93,67,523.00	15,74,05,860.00	-	2,37,67,73,383.00	1,40,18,15,820.11	11,10,09,866.44	-	1,51,28,25,686.55	86,39,47,696.45	81,75,51,702.89
	Capital Work-in-Progress	44,78,67,780.00	35,26,36,115.00	32,19,30,051.00	47,85,73,844.00	NA	NA	NA	NA	47,85,73,844.00	44,78,67,780.00
	Total	₹2,66,72,35,303.00	₹51,00,41,976.00	₹32,19,30,051.00	₹2,85,53,47,227.00	₹1,40,18,15,820.11	₹11,10,09,866.44		₹1,51,28,25,686.55	₹1,34,25,21,540.45	₹1,26,54,19,482.89

Additional Disclosures to the Schedule

PMAY-AHP Capital work in progress amounting to Rs. 17,24,02,782/- has been transferred from above capital work in progress to stock-work in progress.

1. *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3. *Land Includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4. *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6. *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7. *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8. *No depriciation is to be charged on Land.*

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
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Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	23,47,82,592.00	19,51,77,753.00
	Total Investments General Fund			23,47,82,592.00	19,51,77,753.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities				
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	4,90,25,380.73	4,78,30,899.73
	Total Investments Other Fund			4,90,25,380.73	4,78,30,899.73

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		-	-
4302000	Loose Tools		-	
4308000	Others		2,40,569.00	2,40,569.00
4308001	AHP/PMAY-Work in progress		22,97,66,308.00	-
	Total Stock in hand		23,00,06,877.00	2,40,569.00

Chief Municipal Officer
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FRN 012194C
Chartered Accountants

NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
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Amt in INR

Schedule B-15 : Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes	16,05,51,659.98	-	16,05,51,659.98	13,13,60,947.80
	Less than 5 year	-	-	-	-
	More than 5year				
	Net Receivables of Property Taxes	16,05,51,659.98	-	16,05,51,659.98	13,13,60,947.80
4312000	Receivable For Other Taxes	17,22,55,451.30	-	17,22,55,451.30	15,02,57,513.30
	Less than 3 year	-	-	-	-
	More than 3year				
	Net Receivables of Other Taxes	17,22,55,451.30	-	17,22,55,451.30	15,02,57,513.30
4313000	Receivable For water tax	3,75,66,743.00	-	3,75,66,743.00	2,80,39,189.00
	Less than 3 year	-	-	-	-
	More than 3year				
	Net Receivables of Fees and User	3,75,66,743.00	-	3,75,66,743.00	2,80,39,189.00
4314000	Receivables For Other Sources	18,66,931.00	-	18,66,931.00	3,75,383.77
	Less than 3 year	-	-	-	-
	More than 3year				
	Net Receivable of Other Sources	18,66,931.00	-	18,66,931.00	3,75,383.77
4315000	Receivables From Government	-		-	-
	Less than 3 year				
	More than 3 year				
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	37,22,40,785.28		37,22,40,785.28	31,00,33,033.87

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses			

Chief Municipal Officer
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SCHEDULE TO BALANCE SHEET
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Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	Cash Balance			
4502000	Balance with Bank		0.00	0.00
	SBI 1801			
4502100	Nationalised Banks	8,37,956.00	8,37,956.00	13,32,486.00
	CBI 40608		25,26,24,759.44	28,40,44,647.13
	CBI 5941	48,93,962.90		
	IDBI 9881	54,694.00		
	PNB 15249	3,40,58,153.47		
	SBI 5582	1,19,55,919.79		
	UBI 23067	20,82,48,267.00		
4502200	Other Scheduled Bank		1,03,61,999.00	74,38,208.00
	IDBI 28167			
	SBI 2768	55,44,922.00		
		48,17,077.00		
4506300	Scheduled Co-operative Banks		-	-
4506400	Post Office		-	-
	Sub Total		26,38,24,713.44	29,28,15,341.13
	Total Cash and Bank Balances		26,38,24,713.44	29,28,15,341.13

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	Loans and advances to employees	32,92,704.00			33,39,904.00
4601001	- Miscellaneous Advances	32,92,704.00	70,000.00	22,800.00	33,39,904.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4606000	Deposit with External Agencies	-	-	-	-
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	-	-	-	-
	Sub -Total	32,92,704.00	-	-	33,39,904.00
	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B-18 (a))	-	-	-	-
	Total Loans, advances, and deposits	32,92,704.00			33,39,904.00

Chief Municipal Officer
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NAGAR PALIKA GUNA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets		

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets		

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	5,03,34,651.31	6,70,10,374.79
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	11,10,69,866.44	17,90,69,220.93
	Interest & finance expenses	7,99,253.00	8,41,554.00
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		-
	Net Of Adjustments Made To Municipal Funds	(92,01,500.31)	
	Revenue Grants, Contribution And Subsidies		17,90,69,220.93
	Interest Income	65,24,469.00	57,75,326.00
	Investment Income	45,07,936.23	-
	Other non- operating Income	-	
Adjusted Income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		16,03,72,865.83	6,20,76,602.79
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	(22,97,66,308.00)	
	(Increase) / decrease in Sundry debtors	(6,22,07,751.41)	(6,74,76,413.67)
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	(47,200.00)	70,60,720.00
	(Decrease)/ Increase in Deposits received	(90,89,808.00)	(1,04,00,915.99)
	(Decrease)/ Increase in Deposits works	1.00	
	(Decrease)/ Increase in other current liabilities	(3,59,62,326.90)	13,31,19,034.00
	(Decrease)/ Increase in provisions	(76,700.00)	(78,90,533.00)
	Extra ordinary items (please specify)	-	
Net cash generated from / (used in) operating activities [A]		**(17,67,77,227.48)**	**11,64,88,494.13**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(18,81,11,924.00)	38,05,82,164.00
	(Increase) / Decrease in Special funds/grants		5,73,89,828.00
	(Increase) / Decrease in Earmarked funds	1,39,21,393.00	2,24,67,017.13
	(Purchase) of Investments	(4,07,99,320.00)	(1,01,79,912.00)
Add:	Proceeds from disposal of assets		-
	Proceeds from disposal of Investments	-	
	Income from Bank's Interest	65,24,469.00	57,75,326.00
	Investment Income received	45,07,936.23	-
Net cash generated from/ (used in)investing activities [B]		**(20,39,57,445.77)**	**(44,44,83,771.13)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	4,57,60,652.00	41,80,01,430.00
	Net change in reserve fund	17,24,10,098.56	
	Net change in loan fund	13,43,72,548.00	(14,64,000.00)
Less:	Interest and Finance Charges	7,99,253.00	8,41,554.00
Net cash generated from (used in) financing activities [C]		**35,17,44,045.56**	**41,56,95,876.00**
	Net Increase/ (decrease) in cash and cash equivalents (A + B + C)	(2,89,90,627.69)	8,77,00,599.00
	Add: Cash and cash equivalents at beginning of period	29,28,15,341.13	24,98,74,742.13
	Cash and cash equivalents at end of period	26,38,24,713.44	33,75,75,341.13
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	26,38,24,713.44	33,75,75,341.13
	Total of the breakup of cash and cash equivalents	26,38,24,713.44	33,75,75,341.13

NAGAR PALIKA GUNA
Chief Municipal Officer

Accounts Officer

Chief Municipal Officer
Municipal Council Guna

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN: 418806
UDIN : 25418806BMJHAE3209

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

NAGAR PALIKA GUNA WAS FORMED WITH RESPONSIBILITY TO UNDERTAKE MAINTENANCE AND OPERATIONS OF VARIOUS CIVIC AMENITIES LIKE ENSURING CLEANLINESS, SANITATION, WATER SUPPLY, STREET LIGHTS, PARKS AND OTHER AMUSEMENT PLACES, SHOPPING AREA, BUS STAND, PARKING PLACE, SAFETY AND SHELTER OF VISITOR, BURIAL GROUND, HEALTHCARE FACILITIES, DEVELOPMENT AND REGULATION OF CONSTRUCTION OF HOUSES, COMMERCIAL COMPLEXES, PERMISSION AND REGULATION OF HOARDINGS AND MANY OTHER THINGS IN CONNECTION WITH CIVIC AMENITIES

- **REVENUE**

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various Institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

- **CREATION OF ASSETS**

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

Chief Municipal Officer
Municipal Council Guna

PAYIDAR & ASSOCIATES Chartered Accountants FRN-012284C

- **FINANCIAL FRAMEWORK**

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period, Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

- **BALANCE SHEET**

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

- **INCOME AND EXPENDITURE STATEMENT**

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

- **CASHFLOW STATEMENT**

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

- **BANK RECONCILIATION STATEMENT**

A statement to reconcile the differences between cashbook and bank account transactions.

- **RECEIPT & PAYMENT STATEMENT**

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

- **CASHBOOK & FINANCIAL STATEMENT BALANCE RECONCILLATION STATEMENT**

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

ACCOUNTING CONCEPTS

- **ACCRUAL**

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

- **ACCOUNTING PERIOD**

Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

- **MATERIALITY**

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

- **CONSISTENCY**

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

- **GOING CONCERN**

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

The financial statement of the Nagar Palika Guna, are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

THE INCOME & EXPENDITURE AND RECEIPT & PAYMENT STATEMENTS ARE PREPARED FOR THE PERIOD COVERING FROM 1ST APRIL 2023 TO 31ST MARCH 2024. THE BALANCE SHEET IS PREPARED DEPICTING FINANCIAL STATUS OF THE ULB AS ON 31ST MARCH 2024.

Various aspects of the Financial Statements in descriptive manner is presented herein:

- **MUNICIPAL FUND**

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts

- **EARMARKED FUND**

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB has appropriated percentage of revenue collection into the fund called Sanchit Nidhi.

Chief Municipal Officer
Municipal Council Guna

PATWARI & ASSOCIATES
FRN 012264C
Chartered Accountants

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

❖ RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet

❖ GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.
As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements.
Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.
Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
UIDSSMT, Drinking water, SBM, Amrut Yojna, Grant for vehicle, Sanjeevani clinic, MLA-LAD, Daksh karalaya, Vishesh nidhi, Kanyadan yojna and Toilet grant were not recorded in grant register, hence the figures were taken through accounting records.

During the year PMAY-AHP beneficiary contribution has been received by the ULB. The units, till previous years', created under the scheme were shown under capital work in progress. In the current year the amounts were transferred as stock-work in progress due to the nature of the projects. The beneficiary contribution were transferred to such work in progress along with amounts transferred from capital contribution of previous year.

❖ LOANS

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

Schedule B-5 & B-6

ULB has outstanding loan from HUDCO under adhosanrachna scheme and CM adhosanrachna loan under PMAY scheme. Fresh Loan amounting to Rs. 14 crore was accorded during the year under CM adhosanrachna scheme. This loan has been received in month of March 2024 as per statement provided but we the entries in the cashbook were made in April 2024 of next financial year. The loan amount was shown in current FY in the financial statement.

❖ FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

❖ DEPOSITS

Schedule B-7 & B-8

The security deposit, EMD, revenue deposit etc. were recorded under this head.

❖ INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. During the year, ULB has investments in the form of FDR in various banks. Also, some of the FDR's were matured and amount was realised in the bank account and rest of the FDR's are carried forward as they under auto renewal mode with the banks. The FDR's kept with GCB banks

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

were matured in the previous years but due to some legal disputes between bank and RBI, the amount could not be withdrawn from the bank. Hence, it is continued to be shown under FDRs till the disposition of the matter.

FDR receipts for these banks were not made available for verification: FDR SBI 1585, FDR IDBI 70559, FDR PNB 2212, FDR OBC 8691 and FDR OBC 8690.

- **STOCK/STORES**

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year. The stock register is not maintain by the ULB.

- **DEBTORS**

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

- **CASH AND BANK BALANCE**

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance.

BOI (7258),Axis bank (7024) and UBI (3067) has been closed In the current year.

- **CURRENT LIABILITIES**

Schedule B-18, B-7, B-8, B-9

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc

- **MISCELLANEOUS ASSETS NOT WRITTEN OFF**

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

- **INCOME**

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

One time Trade License Fees, Property Transfer Charges

Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Chief Municipal Officer
Municipal Council Guna

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA GUNA

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

❖ **EXPENDITURE**

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
RECEIPT AND PAYMENT STATEMENT
1 Apr 23 to 31 Mar 24

Receipts	Amount	Payments	Amount
Opening Balance	33,75,75,341.13	Establishment Expenses	
Tax Revenue		Employee Liability Salary Payble	11,93,84,090.00
Property Tax C.Y.	60,05,072.00	Daily Wages	9,29,51,889.00
Receivable Property Tax PY	81,80,536.00	Pension	80,17,679.00
Samekit Kar C.Y.	33,11,711.00	Recovery Payble PF Deduction GPF	3,53,710.00
Receivable Samekit Kar PY	35,00,951.00	PF Nigam Employees	2,42,59,400.00
Education Cess C.Y.	15,57,672.00	Remuneration & Fees Councillors	19,34,200.00
Education Cess PY	15,22,041.00	Arrears Salary	2,30,524.00
Urban Development Cess C.Y.	17,72,570.00	Retirement Gratuity	1,13,216.00
Urban Development Cess PY	9,32,201.00		
Environment Tax	8,21,000.00	Administrative Expenses	
		Electricity Charges	3,16,831.00
Assigned Revenues & Compensation		Telephone Expenses	2,29,311.00
Stamp Duty on Transfer of Properties	2,70,02,997.00	Web, Internet	19,770.00
Compensation in Lieu of Octroi	13,91,31,091.00	Postage Expenses	10,000.00
Samekit Anudan	29,10,000.00	Newspapers	83,404.00
		Printing Expenses	1,20,214.00
Rental Income from Municipal Properties		Stationery	9,32,909.00
Receivable Rent-Current Year	27,31,109.00	Vehicles	2,85,392.00
Receivable Rent Bakaya	13,45,200.00	Consolidated Legal Expenses	6,34,500.00
Rent From Markets	60,050.00	Legal Fees	1,53,000.00
Mutation Fee	2,14,022.00	License Fees/ Renewal of License	5,400.00
Rent-Slaughter House	300.00	Consolidated Professional and Other Fees	1,09,500.00
Shop Premium	43,00,700.00	Consultancy Fees Charges	74,000.00
		Advertisement Expenses	6,54,004.00
Fees & User Charges		Publicity Expenses	69,576.00
Receivable Water Tax C.Y.	4,83,00,757.00	National Festival Celebration Expense	19,325.00
Consolidat Empanelment&Registration Charge	1,000.00	Religious Festival Celeberation Expense	6,500.00
Development Charges	94,62,343.00	Refreshment	16,000.00
Penalty & Fine Other	7,01,029.00	Miscellaneous Expenses	37,555.00
Rc/Dc Card	77,300.00		
Delay Fees	1,53,635.00	**Operations & Maintenance**	
Road Cutting Charges	20,30,940.00	Power & Fue Street Light	92,11,415.00
Miscellaneous Fees	3,300.00	Bulk Purchase of Power-Electricity	2,72,58,254.00
Fee Rti Act	20.00	Bulk Purchase of Power-Fuel	2,62,65,357.00
Pashu Paniyanshulk	1,620.00	Sanitation/Conservancy Mat	1,14,579.00
Charges for Supply of Water By Tankers	9,550.00	Bulk Purchase-Engineering Store	52,575.00
Charges for NOC-Charges	3,300.00	Bulk Purchase-Electrical Store	58,973.00
		Bulk Purchase-Others	3,59,100.00
Sale & Hire Charges		Hire Charges Of Machineries	39,176.00
Sale of Tender Papers	13,91,160.00	Hire Charges Vehicle	3,00,330.00
		Other Roads	53,805.00
Revenue Grants, Contribution and Subsidies		R&M Culvert	19,450.00
Grant Revenue From State Government	3,88,000.00	Open Drains	74,574.00
		Water Ways	9,000.00
Interest Earned		R&M Water-Pipeline	28,442.00
Interest-Saving Bank Account	59,37,859.00	Plant & Machinery	1,74,208.00
Refund on TDS Interest Income	5,88,610.00	Parks, Nurseries & Gardens	65,692.00
		Lakes & Ponds	19,800.00
Miscellaneous Income		Painting Work	20,000.00
Misc Income	68,74,521.00	Street Lights	4,900.00
		Community Building	38,255.00
Prior Period -		R & M-Burial /Cremation Ground	14,000.00
Consolidated Prior Period Income	1,19,156.00	R & M-Building-Auditorium/Function Hall	64,900.00
		R & M-Building-Library	17,633.00
Grants, Contribution for specific purposes		R & M-Boundry Wall & Fencing	49,050.00
Grants-Central Govt.		R & M-Bus Shelter	51,675.00
Central Finance Commission	8,29,38,238.00	R&M Other Structure	1,15,121.00
Grant GoI-UIDSSMT	93,00,000.00	R&M Vehicle Others	2,53,999.00
Grants for Drinking Water Programme	31,78,000.00	Almirahs	5,400.00
Grant- GoI-Swach bharat Abhiyan	2,95,526.00	R & M-Other Furnitures	60,020.00
Grant- GoI-AMRUT	18,77,22,758.00	Air Conditioners	19,500.00
		Computers	22,255.00
Grants-State Govt.		Others	14,000.00
Grants From State Finance Commission	8,45,49,000.00	R & M-CC TV system	11,550.00
Grants for Road Development	2,87,62,069.00	R&M Motor Pump	11,800.00
Grant Go Mp Mulbhoot	4,22,97,135.00	Garbage & Clearance Expenses	23,200.00
Special Purpose to Vehical Grant	18,75,000.00	O & M-Cattle Pound	19,700.00
Kayakalp	1,15,00,000.00	O & M-Others	3,85,181.00
Grant GoMP-Special Fund for ULBs	18,00,000.00		

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA
RECEIPT AND PAYMENT STATEMENT
1 Apr 23 to 31 Mar 24

Receipts	Amount	Payments	Amount
Opening Balance	33,75,75,141.13	Establishment Expenses	
Tax Revenue		Employee Liability Salary Payble	11,92,84,069.00
Property Tax C Y	60,05,872.00	Daily Wages	5,25,51,809.00
Receivable Property Tax PY	81,80,530.00	Pension	80,17,679.00
Samekit Kar C Y	31,11,711.00	Recovery Payble PF Deduction GPF	3,82,710.00
Receivable Samekit Kar PY	25,00,951.00	PF Nigam Employees	2,42,59,480.00
Education Cess C Y	15,57,672.00	Remuneration & Fees Councillors	19,34,200.00
Education Cess PY	15,22,541.00	Arrears Salary	2,30,524.00
Urban Development Cess C Y	17,72,579.00	Retirement Gratuity	1,13,219.00
Urban Development Cess PY	9,32,201.00		
Environment Tax	8,21,850.00	Administrative Expenses	
		Electricity Charges	3,19,811.00
Assigned Revenues & Compensation		Telephone Expenses	2,20,311.00
Stamp Duty on Transfer of Properties	3,70,02,997.00	Web, Internet	49,770.00
Compensation in Lieu of Octroi	13,91,31,991.00	Postage Expenses	10,009.00
Samekit Anudan	29,10,000.00	Newspapers	83,181.00
		Printing Expenses	1,20,214.00
Rental Income from Municipal Properties		Stationery	6,32,309.00
Recevable Rent-Current Year	27,31,109.00	Vehicles	2,80,392.00
Recevable Rent Bakaya	13,45,200.00	Consolidated Legal Expenses	6,94,509.00
Rent From Markets	60,950.00	Legal Fees	1,53,000.00
Mutation Fee	2,14,822.00	License Fees/ Renewal of License	5,409.00
Rent-Slaughter House	300.00	Consolidated Professional and Other Fees	1,08,509.00
Shop Premium	43,00,700.00	Consultancy Fees Charges	74,000.00
		Advertisement Expenses	8,54,004.00
Fees & User Charges		Publicity Expenses	69,578.00
Recevable Water Tax C Y.	4,83,00,757.00	National Festival Celebration Expense	10,925.00
Consolidat Empanelment&Registration Charge	1,000.00	Religious Festival Celebration Expense	6,600.00
Development Charges	94,82,343.00	Refreshment	16,000.00
Penalty & Fine Other	7,01,029.00	Miscellaneous Expenses	37,555.00
Rc/Dc Card	77,300.00		
Delay Fees	1,53,635.00	**Operations & Maintenance**	
Road Cutting Charges	29,39,940.00	Power & Fue Street Light	92,11,415.00
Miscellaneous Fees	3,300.00	Bulk Purchase of Power-Electricity	2,72,55,254.00
Fee Rti Act	20.00	Bulk Purchase of Power-Fuel	2,52,65,357.00
Pashu Panjiyanshulk	1,620.00	Sanitation/Conservancy Mat	1,14,579.00
Charges for Supply of Water By Tankers	9,550.00	Bulk Purchase-Engineering Store	92,575.00
Charges for NOC-Charges	3,300.00	Bulk Purchase-Electrical Store	66,675.00
		Bulk Purchase-Others	3,66,100.00
Sale & Hire Charges		Hire Charges Of Machineries	39,170.00
Sale of Tender Papers	13,91,160.00	Hire Charges Vehicle	3,00,330.00
		Other Roads	63,808.00
Revenue Grants, Contribution and Subsidies		R&M Culvert	19,450.00
Grant Revenue From State Government	3,88,000.00	Open Drains	74,674.00
		Water Ways	9,000.00
Interest Earned		R&M Water-Pipeline	28,442.00
Interest-Saving Bank Account	59,37,859.00	Plant & Machinery	1,74,208.00
Refund on TDS Interest Income	5,88,610.00	Parks, Nurseries & Gardens	98,592.00
		Lakes & Ponds	19,800.00
Miscellaneous Income		Painting Work	20,000.00
Misc Income	68,74,521.00	Street Lights	4,900.00
		Community Building	35,265.00
Prior Period -		R & M-Burial /Cremation Ground	14,000.00
Consolidated Prior Period Income	1,19,156.00	R & M-Building-Auditorium/Function Hall	54,900.00
		R & M-Building-Library	17,633.00
Grants,Contribution for specific purposes		R & M-Boundry Wall & Fencing	49,050.00
Grants-Central Govt.		R & M-Bus Shelter	51,875.00
Central Finance Commission	6,29,38,238.00	R&M Other Structure	1,15,121.00
Grant GoI-UIDSSMT	93,00,000.00	R&M Vehicle Others	2,83,979.00
Grants for Drinking Water Programme	31,78,000.00	Almirahs	8,400.00
Grant- GoI-Swach bharat Abhiyan	2,95,526.00	R & M-Other Furnitures	80,020.00
Grant- GoI-AMRUT	18,77,22,758.00	Air Conditioners	19,500.00
		Computers	22,255.00
Grants-State Govt.		Others	14,000.00
Grants From State Finance Commission	8,45,49,000.00	R & M-CC TV system	11,550.00
Grants for Road Development	2,87,62,069.00	R&M Motor Pump	11,800.00
Grant Go Mp Mulbhoot	4,22,97,135.00	Garbage & Clearance Expenses	33,300.00
Special Purpose to Vehical Grant	18,75,000.00	O & M-Cattle Pound	19,790.00
Kayakalp	1,15,00,000.00	O & M-Others	3,85,181.00
Grant GoMP-Special Fund for ULBs	18,00,000.00		

Chief Municipal Officer
Municipal Council Guna

Sanjivani Clinic	1,40,68,708.00	**Interest on Loans from Banks & OtherFinancial Institutions**	
MLA LAD (Local Area Development Funds)	56,15,000.00	Interest-Loan from HUDCO	6,94,924.00
Other Grants	32,17,369.00	Consolidated Bank Charges	1,534.00
Other Grants for Daksh Karalaya	1,16,480.00		
Grant for Kanyadan	75,732.00	**Programme Expenses**	
		Consolidated Election Expenses	11,812.00
Deposits Received		Consolidated Own Programme	10,86,520.00
Earnest Money Deposit	3,000.00		
Water Deposits	8,75,950.00	**Revenue Grants, Contribution and Subsidies**	
		Information, Education and Communication (IEC)	53,000.00
Loan		MLA Swechha Nidhi	58,95,000.00
SBI Loan 2070	14,00,00,000.00	BLC	3,90,000.00
Other Received		**Loans from Banks & Other FinancialInstitutions**	
AHP Beneficiary Contribution	5,71,40,540.00	Hudco Loan	14,64,000.00
Account Closed amount Transfer Municipal Fund	92,61,500.31		
		Deposits Received	
		Security Depositss	1,38,24,185.00
		Water Deposits	19,550.00
		Rain Water	7,000.00
		Other Liabilities	
		Contractor/Supplier Withheld amount	75,00,000.00
		Recoveries payable	
		Professional Tax	3,54,464.00
		Labour Tax Deduction	51,03,909.00
		Recoveries Payable-Royalty	1,49,15,211.00
		Gst	99,00,403.00
		Tds on Employee	3,24,400.00
		TDS On Contractor/supplier	1,15,91,559.00
		Creditors	59,30,79,090.00
		Fixed Assets	
		Photo Copier	19,375.00
		Chairs	47,140.00
		Almirah	17,650.00
		Other Furniture	19,800.00
		Roads & Bridges-Concrete Road	1,19,968.00
		Advance	
		Advance-Employee Loan	70,000.00
		Closing Balance	34,45,00,713.44
Total	**1,28,60,17,369.44**	**Total**	**1,28,60,17,369.44**

Nagar Palika Guna
Chief Municipal Officer

Nagar Palika Guna
Accounts Officer

Chief Municipal Officer
Municipal Council Guna

NAGAR PALIKA GUNA

FY 2023-2024

Bank accounts	Balance as on 31/3/2024 as per Cashbook	Balance as on 31/3/2024 as per bank statement	Difference
IDBI 28167	55,44,922.00	47,25,352.00	8,19,570.00
UIDSSMT 1081	8,37,956.00	86,361.00	7,51,595.00
CBI 5941	54,696.00	54,506.58	189.42
SBI 5582	20,82,48,267.08	20,10,56,555.40	71,91,711.68
IDBI 9881	3,40,59,158.47	4,57,85,604.83	-1,17,26,446.36
PNB 15749	1,19,56,619.79	1,58,53,398.92	-38,96,779.13
CBI 40806	-16,93,982.90	2,49,829.33	-19,43,812.23
Grand Total	**25,90,07,636.44**	**26,78,11,608.06**	**-88,03,971.62**

Chief Municipal Officer
Municipal Council Guna

FRN 012264C

IDBI Water cashbook	28167	
Opening balance		
As per cashbook	74,38,206.00	
As per bank	12,69,084.00	
Difference		61,69,122.00
	Date	**Amount**
Closing bank balance		47,25,352.00
Less:		
Amount paid as per cashbook but not as per bank		
Taxes amount Paid	19/03/2024	28,14,016.00
		28,14,016.00
Less:		
Amount received as per bank but not in cashbook		
NEFT	04/04/2023	4,33,820.00
NEFT	06/04/2023	12,960.00
Contra Entry amount Receipt PNB 15749	10/04/2023	25,00,000.00
NEFT	24/06/2023	15,694.00
NEFT	19/09/2023	8,492.00
NEFT	26/09/2023	34,440.00
		30,05,406.00
Add:		
Amount received as per cashbook but not in bank		
Excess Receipt Amount	27/05/2023	160.00
Excess Receipt Amount	30/05/2023	40.00
Excess Receipt Amount	01/05/2023	625.00
Excess Receipt Amount	10/06/2023	1,160.00
Excess Receipt Amount	31/07/2023	1,500.00
Excess Receipt Amount	31/07/2023	2,000.00
Excess Receipt Amount	29/08/2023	100.00
Excess Receipt Amount	08/09/2023	620.00
Excess Receipt Amount	09/09/2023	610.00
Excess Receipt Amount	09/09/2023	240.00
Excess Receipt Amount	09/09/2023	115.00
Excess Receipt Amount	30/09/2023	285.00
Excess Receipt Amount	28/10/2023	210.00
Excess Receipt Amount	20/10/2023	787.00
Excess Receipt Amount	21/10/2023	200.00
Excess Receipt Amount	24/10/2023	27,651.00
Excess Receipt Amount	14/12/2023	920.00
Excess Receipt Amount	20/12/2023	1,000.00
Excess Receipt Amount	23/12/2023	11,365.00
Excess Receipt Amount	27/12/2023	65.00

Chief Municipal Officer
Municipal Council Guna

Excess Receipt Amount	28/12/2023	1,49,550.00
Excess Receipt Amount	30/12/2023	40.00
Excess Receipt Amount	30/12/2023	2,840.00
Excess Receipt Amount	30/12/2023	2,013.00
Excess Receipt Amount	30/12/2023	8,550.00
Excess Receipt Amount	30/12/2023	70.00
Excess Receipt Amount	30/12/2023	165.00
Excess Receipt Amount	30/12/2023	2,250.00
Excess Receipt Amount	30/12/2023	4,400.00
Excess Receipt Amount	30/12/2023	2,100.00
Excess Receipt Amount	13/01/2024	300.00
Excess Receipt Amount	23/01/2024	1,920.00
Excess Receipt Amount	23/01/2024	40.00
Excess Receipt Amount	27/01/2024	1,140.00
Excess Receipt Amount	10/02/2024	50.00
Excess Receipt Amount	14/02/2024	1,020.00
Excess Receipt Amount	14/02/2024	490.00
Excess Receipt Amount	16/02/2024	260.00
Excess Receipt Amount	26/02/2024	100.00
Excess Receipt Amount	27/02/2024	1,000.00
Excess Receipt Amount	04/03/2024	24.00
Excess Receipt Amount	31/03/2024	2,36,975.00
Excess Receipt Amount	31/03/2024	1,920.00
Excess Receipt Amount	31/03/2024	3,000.00
		4,69,870.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		55,44,922.00
Closing cashbook balance		**55,44,922.00**
	Difference	

Chief Municipal Officer
Municipal Council Guna

	1801	
SBI		
Opening balance	13,32,488.00	
As per cashbook	5,20,893.00	
As per bank		7,51,595.00
Difference		
	Date	Amount
	31/03/2024	86,361.00
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		8,37,956.00
		8,37,956.00
Closing cashbook balance	Difference	-

Chief Municipal Officer
Municipal Council Guna

CBI	5941	
Opening balance		
As per cashbook	53,150.00	
As per bank	52,960.58	
Difference		189.42
	Date	Amount
Closing bank balance		54,505.58
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		54,695.00
Closing cashbook balance		54,695.00
	Difference	-

Chief Municipal Officer
Municipal Council Guna

SBI	5582	
Opening balance		
As per cashbook	25,51,40,987.00	
As per bank	23,22,84,121.40	
Difference		2,28,56,865.60
	Date	**Amount**
Closing bank balance		20,10,56,555.40
Less:		
Amount paid as per cashbook but not as per bank		
Gst & Tds	31/03/2024	89,93,573.00
Bank Charges	31/03/2024	295.00
Royalti	31/03/2024	86,89,759.00
Professional Tax	31/03/2024	3,54,464.00
Epf	31/03/2024	14,67,177.00
Tds On Employee	31/03/2024	3,24,400.00
Excess amount Paid	31/03/2024	16,956.00
		1,98,46,624.00
Less:		
Amount received as per bank but not in cashbook		
mp Vindhyanchal	29/03/2024	50,89,554.00
		50,89,554.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
To transfer	04/04/2023	5,27,475.00
To transfer	04/04/2023	2,21,708.00
To transfer	05/04/2023	21,27,042.00
To transfer	05/04/2023	20,94,536.00
To transfer	10/04/2023	3,16,400.00
To transfer	14/04/2023	3,81,030.00
To transfer	18/04/2023	4,93,141.00
To transfer	18/04/2023	7,35,291.00
To transfer	22/04/2023	10,00,000.00
To transfer	22/04/2023	3,97,529.00
Excess payment	04/05/2023	10.00
Mpcon Limited	20/01/2024	9,76,862.00
		92,71,024.00
		20,82,48,267.00
Closing cashbook balance		20,82,48,267.08
	Difference	-0.08

Chief Municipal Officer
Municipal Council Guna

IDBI [redacted]	[redacted] 9981	[redacted]
Opening balance		
As per cashbook	2,01,37,765.47	
As per bank	3,17,74,506.83	
Difference		-1,16,36,741.36
	Date	**Amount**
Closing bank balance		4,57,85,604.83
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
NEFT	15/12/2023	1,39,902.00
NEFT	18/12/2023	6,193.00
NEFT	22/12/2023	5,968.00
NEFT	11/01/2024	1,301.00
NEFT	12/01/2024	3.00
NEFT	16/01/2024	2.00
NEFT	17/01/2024	188.00
NEFT	20/01/2024	15.00
NEFT	24/01/2024	101.00
NEFT	30/01/2024	1,667.00
NEFT	31/01/2024	11,877.00
NEFT	01/02/2024	7,610.00
NEFT	03/02/2024	3,542.00
NEFT	05/02/2024	18,100.00
NEFT	07/02/2024	1,830.00
NEFT	09/02/2024	23,259.00
NEFT	14/02/2024	5,828.00
NEFT	15/02/2024	2,83,425.00
NEFT	19/02/2024	95.00
NEFT	21/02/2024	9,729.00
NEFT	22/02/2024	1,23,732.00
NEFT	28/02/2024	2,605.00
NEFT	01/03/2024	22,027.00
NEFT	04/03/2024	24,867.00
NEFT	06/03/2024	1,833.00
NEFT	11/03/2024	1,863.00
NEFT	12/03/2024	59,552.00
NEFT	20/03/2024	65,100.00
NEFT	21/03/2024	1,506.00

Chief Municipal Officer
Municipal Council Guna

	26/03/2024	16,849.00
NEFT	27/03/2024	160.00
NEFT	30/03/2024	3,376.00
NEFT		
		8,44,105.00
Add:		
Amount received as per cashbook but not in bank		1,90,000.00
Exess amount	24/04/2023	4,04,400.00
Exess amount	24/04/2023	1,60,000.00
Exess amount	24/04/2023	
		7,54,400.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		3,40,59,158.47
		3,40,59,158.47
Closing cashbook balance		-
	Difference	

Chief Municipal Officer
Municipal Council Guna

PNB [redacted]	[redacted]15749	[redacted]
Opening balance		
As per cashbook	1,96,75,314.79	
As per bank	4,68,87,912.09	
Difference		-2,72,12,597.30
	Date	Amount
Closing bank balance		1,58,53,398.92
Less:		
Amount paid as per cashbook but not as per bank		
Excess paid	14/07/2023	25,000.00
Nanulal	31/03/2024	37,240.00
Pragati Printer	31/03/2024	32,830.00
Kanishka Enterprises	31/03/2024	86,730 00
Anand Tent House	31/03/2024	64,037.00
Rahul Soumya	31/03/2024	58,500.00
Narayan Singh Lodha	31/03/2024	35,700.00
Bulk Purchase - Sanitation/Conservancy Mat	31/03/2024	13,075.00
Advertisement Expenses	31/03/2024	27,000.00
Stationery	31/03/2024	26,350.00
		4,06,462.00
Less:		
Amount received as per bank but not in cashbook		
Cash deposite	04/04/2023	10,06,578.00
NEFT	13/04/2023	45,000.00
NEFT	02/05/2023	10,000.00
Excess Receipt	03/05/2023	1,000.00
NEFT	11/07/2023	20,000.00
NEFT	15/07/2023	35,000.00
NEFT	15/07/2023	5,000.00
Excess Receipt	02/08/2023	92.00
NEFT	02/08/2023	900.00
NEFT	02/08/2023	50,000.00
Excess Receipt	08/08/2023	55,000.00
NEFT	09/08/2023	3,600.00
Excess Receipt	30/09/2023	369.00
NEFT	05/10/2023	2,500.00
Excess Receipt	29/02/2024	514.00
Cash	01/03/2024	1,49,027.00
NEFT	12/03/2024	14,892.00
NEFT	26/03/2024	1,82,006.00
NEFT	30/03/2024	7,000.00
NEFT	31/03/2024	100.00

Chief Municipal Officer
Municipal Council Guna

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NEFT	31/03/2024	100.00
NEFT	31/03/2024	22,048.00
NEFT	31/03/2024	69,972.00
NEFT	31/03/2024	14,263.00
NEFT	31/03/2024	16,803.00
		17,11,764.00
Add:		
Amount received as per cashbook but not in bank		
Excess receipt	20/04/2023	6.00
Excess receipt	13/09/2023	9,62,000.00
Receipt	29/02/2024	21,600.00
Excess receipt	13/03/2024	109.00
Receipt	31/03/2024	49,33,117.00
		59,16,832.00
Add:		
Amount paid as per bank but not in cashbook		
Salary paid	06/04/2023	88,17,423.00
Contra Entry transfer PY 2022-23	10/04/2023	25,00,000.00
Salary paid	11/04/2023	28,34,562.00
Salary paid	12/04/2023	57,000.00
Salary paid	13/04/2023	12,39,000.00
Salary paid	27/04/2023	1,90,295.00
NEFT	13/06/2023	81,396.00
NEFT	14/06/2023	10,459.00
NEFT	14/06/2023	6,964.00
NEFT	14/06/2023	37,609.00
Wages Excess	07/06/2023	1,081.00
Salary Exceess	09/06/2023	2,223.00
NEFT	04/09/2023	54,600.00
NEFT	08/09/2023	26,000.00
NEFT	14/09/2023	16,984.00
excess paid	11/10/2023	38,860.00
excess paid	11/10/2023	740.00
excess paid	03/11/2023	1,000.00
carry Forward mistake	01/12/2023	24,52,006.00
excess paid	26/12/2023	796.00
NEFT Salary Excess	17/02/2024	67,448.00
NEFT	23/02/2024	8,33,000.00
NEFT	11/03/2024	49,000.00
NEFT	12/03/2024	49,000.00
NEFT	12/03/2024	14,892.00
NEFT	12/03/2024	295.00
NEFT	12/03/2024	177.00
NEFT	13/03/2024	49,000.00
NAGARPALIKA	16/03/2024	22,800.00

Chief Municipal Officer
Municipal Council Guna

DAMODAR VYS		
NEFT	16/03/2024	1,063.00
NEFT	16/03/2024	780.00
NEFT	16/03/2024	15,226.00
NEFT	20/03/2024	5,000.00
NEFT	20/03/2024	22,033.00
Excess	20/03/2024	12,500.00
	21/03/2024	6,000.17
		1,95,17,212.17
Closing cashbook balance		1,19,56,619.79
		1,19,56,619.79
	Difference	-

Chief Municipal Officer
Municipal Council Guna

OBI	A0808	
Opening balance		
As per cashbook	-17,01,069.90	
As per bank	2,42,742.33	
Difference		-19,43,812.23
	Date	Amount
Closing bank balance		2,49,829.33
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		-
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-16,93,982.90
Closing cashbook balance		-16,93,982.90
	Difference	-

Chief Municipal Officer
Municipal Council Guna

Nagar Palika Guna

Cashbook & Financial Statement Balance Reconciliation Statement (FY 2023-24)

Main Cashbook

CB Opening		47,00,07,648.00	
Tally Opening		32,08,04,647.13	14,92,03,000.87
Closing Tally balance	Date		
	31/03/2024		33,10,04,760.44
Less: Amount in receipt side of tally & not in cashbook			
Bank UBI A/C 23087 Amount Transfer Municipal Fund	01/04/2023	02,00,660.31	
Add: Amount in Receipt side of CB & not in tally			02,00,660.31
Less: Amount in payment side of CB & not in tally			
Totaling Mistake			
	31/03/2024	2,73,847.00	
Add: Amount in payment side of tally & not in CB			2,73,047.00
Bank BoI A/C 7288 Amount Transfer Municipal Fund	01/04/2023	33,136.00	
Bank Axis A/C 7024 Amount Transfer Municipal Fund	01/04/2023	4,022.00	
Carry forward error			37,158.00
Closing CB balance			
			47,07,62,420.00

Chief Municipal Officer
Municipal Council Guna

Cashbook & Financial Statement Balance Reconciliation Statement (FY 2023-24)			
Jal Prakosth Cashbook & IDBI 28167			
		11121583	
CB Opening		7438206	36,83,377.00
Tally Opening			
	Date		77,60,922.00
Closing Tally balance	31/03/2024		
Less: Amount in receipt side of tally & not in cashbook			
			-
Add: Amount in Receipt side of CB & not in tally		2500000	
Contra Entry Recorded PY 2022-23	10/04/2023	51,657.00	
Interest for FDR	31/03/2024		25,51,657.00
Less: Amount in payment side of CB & not in tally			
			-
Add: Amount in payment side of tally & not in CB		16,78,500.00	
Totaling Mistake (Contra Entry Transfer Royalty Amount)	03/05/2023		
			16,78,500.00
Carry forward error			
			-
			1,56,74,456.00
Closing CB balance			

Chief Municipal Officer
Municipal Council Guna

FRN-
012264C
Chartered Accountants

Nagar Palika Guna

Cashbook & Financial Statement Balance Reconcillation Statement (F.Y 2023-24)

UIDSSMT & SBI 1801

CB Opening		5,80,893.00	
Tally Opening		13,32,488.00	-7,51,595.00
	Date		
Closing Tally balance	31/03/2024		8,37,956.00
Less: Amount in receipt side of tally & not in cashbook			
			-
			-
Add: Amount in Receipt side of CB & not in tally			
			-
Less: Amount in payment side of CB & not in tally			
			-
Add: Amount in payment side of tally & not in CB			
			-
Carry forward error			
Closing CB balance			86,361.00

Chief Municipal Officer
Municipal Council Guna