INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of SHAMSABAD NAGAR PARISHAD

Report on the Financial Statements

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

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 applicable provisions 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 .

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

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CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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.

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.

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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.

Emphasis of Matters
We draw attention to the following matters reported in Annexure - 2, annexed to this report.

I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
II. 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

I. 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;
II. 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.
III. The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
IV. 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.

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V. 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.

VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

VII. 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 Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 06/01/2025
UDIN: 25450228BMRKDY3394

CA Anshul Jain
(Partner)
MRN – 450228

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Reporting on Audit Paras for Financial Year 2023-24

Name of Auditor: Vinod Kumar Gupta & Associates
Name of ULB: SHAMSABAD NAGAR PARISHAD

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	Scheme/project wise utilisation certificates should be prepared by the ULB, in reconciliation with grant & Loan registers.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts such as Fixed Asset Register, SD register, Final payment register etc. as prescribed under MP MAM

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		recovery, Bank reconciliation statement, grant register, fixed asset register		Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	NA	NA.
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 Tenders opening and Performance review should be carefully monitored.
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	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds		Observations related to diversion of funds has been	

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	from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		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).		3,16,38,885.00 ÷ 1,95,04,656.00 162.21%	
	Percentage of Capital expenditure wrt Total expenditure.		98,58,838.00 ÷ 8,36,97,402.00 11.78%	
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.	Physical records of advances should be maintained.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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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 ("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.

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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, 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

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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
c.	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
d.	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.

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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:
-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 -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. -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. -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.

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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.

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 Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 06/01/2025

CA Anshul Jain
(Partner)
MRN – 450228

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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. Revenue recorded in the accountants cashbook received from various sources during the year. These receipts were summarised in the financial statement as per their nature and sources. However, some receipts entered under miscellaneous income was not clarified by the ULB for their nature. Also, some of the grant amount was not recorded in the cashbook as provided at point 6(1) of this annexure.

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 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.

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5) The entries in Cash book shall be verified.
Entries in the cashbook were duly verified on test check basis. The receipt entries were cross verified from cashier cashbook & payments were verified with vouchers.

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.
Yearly revenue targets and collections were made available to us in form of wasooli patrak. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.
Registers were not maintained properly as they does not contain important details such as since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Shop Rent

Number	Name	Due amount
660	Babulal Yadav	26,928.00
660	Hafeez Ali	50,328.00
660	Monu Yadav	40,728.00
660	Sanjay Yadav	29,128.00

Property Tax

Property ID	Name	Due amount
362	Lakshmi Sahu	6,568.00
1216	Himat singh	5,329.00
1241	Paryavaran evam pradushan evam Unmulan sikshan samiti	49,823.00
832	Ramesh Kumar	3,389.00

Water Charges

Connection No.	Name	Due amount
237	Kallu kha	5,885.00
310 .	Lala Ram	8,630.00

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337	Ganpat Lal ji	7,180.00
561	Saurabh	3,640.00

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

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 cashbook and summarised in the financial statement produced before us for verification. However, we noticed electricity expenditure for December to March was not booked in accounting records. ULB explained that the amount was deposited directly by state government from octroi receivable. The necessary record to verify the same were not provided to us.

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.
Test checked vouchers & other accounting records revealed the non-deposition of statutory dues such as professional tax, Labour tax, Royalty etc.

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3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
During our verification we noticed some totalling mistakes in the cashbook which were communicated to the accountant with guidance. The mistakes were summarised in the Cashbook & Financial Statement Balance Reconciliation Statement annexed with the financial statement.

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 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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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 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 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

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Registers, Security Deposit Registers, Final payment register as prescribed under MP MAM.

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 CMO.

The stock registers were made available for verification and it was noticed that only closing stock quantity was recorded and not the value. Also the register was not duly certified by the department head or Chief Municipal Officer of the ULB.

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.

As explained by the ULB no advances were made during the year. However, the opening balance was carried in financial statement for which ULB has no physical records to verify them. Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

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 statement was prepared by the ULB and attached with the financial statements.

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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 are 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 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 different schemes and projects and the transactions are consolidated in the financial statement prepared for the year.

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR us. ULB maintains such records in soft copy format in MS-Excel sheet.

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 explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are kept at low rate of interest than the prevailing rate.

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VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.

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.
KYC documents not kept with tender documents, but in separate file. 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.

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.

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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 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 records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Road devlopment grant	29,260.00	18,00,898.00	15,76,359.00	2,53,799.00
Mulbhoot Suvidha	34,460.00	23,62,032.00	8,29,314.00	15,67,178.00
State Finance Commission grant	-	44,29,000.00	31,18,423.00	13,10,577.00
15th Finance Commission grant	18,781.00	40,20,500.00	26,97,792.00	13,41,489.00
Sambal yojna	30,100.00	45,000.00	55,000.00	20,100.00
Jal Awardhan Anudan	29,591.00	-	-	29,591.00

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Mandir anudan	13,51,828.00	-	5,00,000.00	8,51,828.00
Community hall Grant	1,30,979.00	-	-	1,30,979.00
Karayala bhawan nirman anudan	2,59,500.00	-	2,15,627.00	43,873.00
Anganbadi nirman	13,20,654.00		10,37,904.00	2,82,750.00
SDRF	69,79,353.00	47,70,000.00	1,17,44,121.00	5,232.00
Ladli bhena	1,080.00	-	-	1,080.00
Kayakalp abhiyan	31,00,000.00		8,39,503.00	22,60,497.00
Total	**1,32,85,586.00**	**1,74,27,430.00**	**2,26,14,043.00**	**80,98,973.00**

- There was totalling error in 15th finance grant in the grant register amounting to Rs 1.70 lakh.
- State Finance Grant amounting to Rs. 15.86 lakhs was omitted from cashbook but recorded in the grant register.
- Grant related to religious place construction was mentioned in current year grant register, but was not found in previous year grants or financial statement.
- Multiple amount with small values were recorded as octroi in the grant register and cashbook for which ULB does not provide explanation.

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.
As explained by the ULB, there was no loan outstanding with the ULB. Hence, we cannot comment over whether the asset created out of the loan has generated the desired revenue or not.

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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. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

Date: 06/01/2025

For Vinod Kumar Gupta & Associates
Chartered Accountant

CA Anshul Jain
(Partner)
MRN – 450228

BHOPAL

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Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. On verification of revenue records as of 31 March 2024 a sum of Rs. 36.22 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	6.86	2.39	4.47	5.91	2.69	3.21	5.09	7.68
Samekit Kar	2.90	1.62	1.28	2.15	1.22	0.93	2.84	2.20
Nagar Vikas Upkar	1.21	0.59	0.62	1.86	1.12	0.74	1.71	1.36
Siksha Upkar	2.69	1.90	0.79	2.58	1.51	1.07	3.40	1.87
Shop Rent	3.16	1.86	1.30	7.04	5.01	2.03	6.87	3.33
Water Tax	10.71	7.48	3.22	17.94	6.56	11.38	14.04	14.60
SWM	1.98	0.47	1.51	5.03	1.38	3.65	1.85	5.17
Total	**29.50**	**16.30**	**13.20**	**42.51**	**19.49**	**23.02**	**35.80**	**36.22**
Total Un-Recovered amount								**36.22**

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.

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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Annexure C
Amt in lakhs

Name of ULB: Nagar Parishad Shamsabad
Name of Auditor: Vinod Kumar Gupta & Associates

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	4.33	5.09	17.38	Collection % w.r.t. total dues is	39.83%	which is	Below Average	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	2.12	2.84	34.02	Collection % w.r.t. total dues is	56.33%	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.
3	Nagar Vikas Upkar	0.75	1.71	129.02	Collection % w.r.t. total dues is	55.68%	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.
4	Siksha Upkar	1.15	3.40	197.30	Collection % w.r.t. total dues is	64.57%	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	8.34	13.04							
	Gair-Rajaswa wasooli									
5	Shop Rent	7.01	6.87	-1.99	Collection % w.r.t. total dues is	67.33%	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.
6	Water Tax	12.75	14.04	10.09	Collection % w.r.t. total dues is	49.02%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	SWM	19.49	1.85	-90.52	Collection % w.r.t. total dues is	26.34%	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	39.25	22.76							
	Grand Total	47.59	35.80							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Parishad.

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CHARTERED ACCO...
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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	Bhopal	Vidisha	Shamshabad	Parishad

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
12,49,522.00	-	24,47,484.00	12,09,037.00	1,28,84,234.00	6,48,20,062.91	17,14,379.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	40,20,500.00	44,29,000.00	5,11,07,609.00	14,38,81,827.91

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
1,42,13,337.00	8,91,207.00	1,54,43,892.00	-	4,32,90,128.00	-	98,58,838.00	8,36,97,402.00

Auditor: Vinod Kumar Gupta & Associates
FRN: 002377C
MRN: 450228

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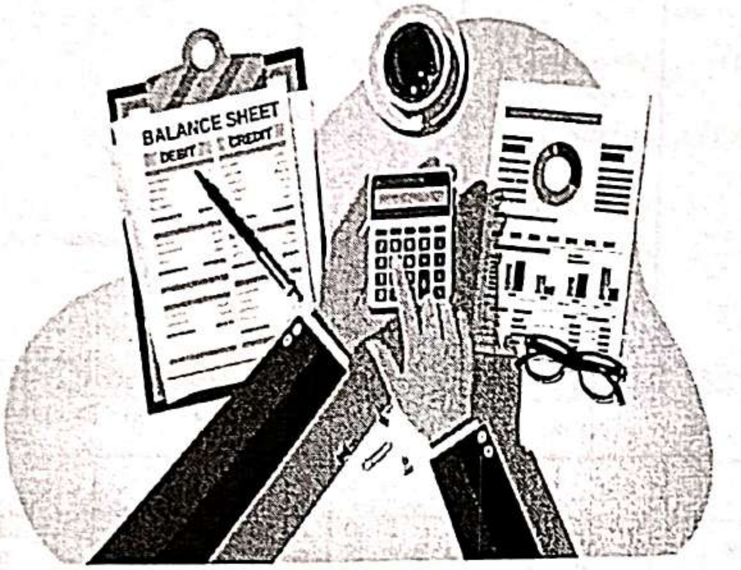
VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-2024
NAGAR PARISHAD SHAMSHABAD



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

Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 25450228BMRKDY3394

VINOD KUMAR GUPTA & ASSOCIATES
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नगर परिषद शमशाबाद
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NAGAR PARISHAD SHAMSHABAD
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			
	Assigned Revenues And Compensation	IE - 1	12,49,522.00	6,22,260.00
	Rental Income From Municipal Properties	IE - 2	1,28,84,234.00	1,48,97,870.00
	Fees And User Charges	IE - 3	12,09,037.00	25,31,390.31
	Sales And Hire Charges	IE - 4	24,47,484.00	25,77,984.03
	Revenue Grants, Contibution And Subsidies	IE - 5	5,03,164.00	17,594.00
	Income From Investments	IE - 6	6,48,20,062.91	3,07,16,720.92
	Interest Earned	IE - 7	-	-
	Other Income	IE - 8	2,51,085.00	4,67,366.00
		IE - 9	9,60,130.00	-
	TOTAL - INCOME		8,43,24,718.91	5,18,31,185.26
B	EXPENDITURE			
	Establishment Expenses			
	Administrative Expenses	IE - 10	1,42,13,337.00	1,58,93,405.00
	Operations And Maintainance	IE - 11	8,91,207.00	21,47,349.90
	Interest And Finance Charges	IE - 12	1,54,43,892.00	2,23,64,198.62
	Programme Expenses	IE - 13	-	708.00
	Revenue Grants, Contribution And Subsidies	IE - 14	10,90,449.00	4,23,498.10
	Provisions And Write Off	IE - 15	4,21,99,679.00	40,000.00
	Miscellaneous Expenses	IE - 16	-	-
	Depreciation	IE - 17	-	
			80,74,723.91	77,97,863.92
	TOTAL - EXPENDITURE		8,19,13,287.91	4,86,67,023.54
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		24,11,431.00	31,64,161.72
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		24,11,431.00	31,64,161.72
	Less: Transfer to Reserve Funds		4,64,280.00	4,44,516.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		19,47,151.00	27,19,645.72

NAGAR PARISHAD SHAMSHABAD
Chief Municipal Officer

Accounts Officer

Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 25450228BMRKDY3394

VINOD KUMAR GUPTA & ASSOCIATES
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NAGAR PARISHAD SHAMSHABAD
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		8,05,492.00	4,33,026.00
1100101	Property Tax	5,90,542.00		
1100135	Samekit kar	2,14,950.00		
1100200	Water Tax (Incl. Fees & Charge)		-	
1100200	Water Tax (Incl. Fees & Charge)	-		-
1100300	Sewerage Tax			
1100400	Conservancy Tax			-
1100500	Lighting Tax			
1100600	Education Tax		2,58,030.00	86,427.00
1100601	Education Cess	2,58,030.00		
1100700	Vehicle Tax		-	
1100800	Tax On Animals			
1101000	Professional Tax			
1101100	Advertisement Tax		-	24,032.00
1101101	Land Hoardings	-		-
1101109	On Others	-		
1101300	Export Tax			
1105100	Octroi & Toll			-
1108000	Other Taxes (City Development Tax)	1,86,000.00	1,86,000.00	78,775.00
1109000	Tax Recovery			
1109011	Other Taxes	-	-	0.00
	Total Refund and remission of tax revenues		12,49,522.00	6,22,260.00

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		2,83,970.00	2,57,202.00
1201011	Stamp Duty on Transfer of Properties	2,83,970.00		
1202000	Compensation in lieu of Taxes & Duties		1,26,00,264.00	1,46,40,668.00
1202001	Compensation in lieu of Octroi	1,24,94,264.00		
1202032	Compensation in Samekit kar	1,06,000.00		
	Total assigned revenues & Compensation		1,28,84,234.00	1,48,97,870.00

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
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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**			
1301000	Consolidated Rent from civic Anemities		12,03,865.00	22,71,390.31
1301001	Rent From Markets	7,04,480.00		
1301005	Shop Premium	41,540.00		
1301011	Mutation fee	4,45,145.00		
		12,700.00		
1303000	**Rent Guest Houses**			
1303001	Guest Houses	-		-
1304000	**Rent from Lease of Lands**			
1304001	Consolidated Rent from Lease of Lands	-	-	2,60,000.00
1308000	**Other Rents**			
1308000	Consolidated Other rent		5,172.00	0.00
1308001	Lease rental	4,400.00		
		772.00		
1309000	**Remission & Refund-Rent**			0.00
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		12,09,037.00	25,31,390.31
1309000	**Less : Rent Remissions and Refund**	-	0.00	0.00
	Sub-Total		12,09,037.00	25,31,390.31
	Total Rental Income From Municipal Properties		12,09,037.00	25,31,390.31

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NAGAR PARISHAD SHAMSHABAD
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
1401000	**Empanelment & Registration Charges**		7,448.00	17,200.00
1401002	colony Empanelemnt and inspection fe	1,000.00		
1401005	Registration Fee professional	3,688.00		
1401007	Registration Fee labour	2,760.00		
1401100	**Licensing Fees**		-	
1401123	Licensing fees-Flour Mill	-		
1401106	Licensing fees-Casual Vendors	-		
1401126	Licensing fees-Others	-		
1401200	**Fees for Grant Of Permit**		35,798.00	14,125.00
1401201	Fees from sanction of Building plans	35,798.00		
1401203	Anugyan Shulk	-		
1401300	**Fees for Certificate or Extract**		-	3,688.00
1401301	Fees from copies of plan	-		
1401311	Marriage registration	-		
1401312	Fees others	-		
1401400	**Development Charges**		11,438.00	13,068.00
1401401	Development Charges	11,438.00		
1401500	**Regularisation Fees**		-	
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		-	13,540.03
1402001	Water Tax	-		
1402003	Rent	-		
1402004	Other	-		
1404000	**Others Fees**		95,520.00	1,68,583.00
1404001	Advertisment Fees	14,690.00		
1404017	Connection charges-water supply	80,830.00		

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Amt In INR

1405000	**User Charges**		22,97,280.00	23,35,180.00
1405008	User Charges-Water Supply	17,94,000.00		
1405010	User Charges-SWM	5,03,280.00		
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**		-	12,600.00
1407004	Service Charges			
1408000	**Consolidated Others Charges**		-	-
	Sub-Total		24,47,484.00	25,77,984.03
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		**24,47,484.00**	**25,77,984.03**

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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		5,03,164.00	17,594.00
1501101	Sale of tenders papers	5,03,164.00		
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		5,03,164.00	17,594.00

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	4,16,17,972.00	-	
1601001	State Government	1,51,27,367.00		
1601091	Revenue Grant- Dep	80,74,723.91	6,48,20,062.91	3,07,16,720.92
1602000	Re- imbursement of expenses			-
1602001	State Government	-		
1603000	Contribution towards Scheme			
1603001	State Government	-		
	Total Revenue Grants Contributions & Subsidies		6,48,20,062.91	3,07,16,720.92

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		-	
1701001	Fixed Deposit			
1702000	Dividend			
1703000	Income from projects taken up on commercial basis			-
1704000	Profit in sale of Investments			-
1705000	Others			-
1705001	Gain from Exchange Fluctuations	-		-
	Total Income from Investments-General Fund			

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		2,51,085.00	4,67,366.00
1711001	Consolidated Interest from Bank Accounts	2,51,085.00		
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		2,51,085.00	4,67,366.00

Schedule IE-9 : 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 Assest**		-	-
1804000	**Recovery from Employees**			-
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		9,60,130.00	-
1808090	Miscellaneous Income	9,60,130.00		
1850000	**Unclaimed Refund payable/liabilities written back**		-	-
1853000	Maal Rasav ki Vasuli	-		
1854000	Other Income	-		
	Total Other Income		9,60,130.00	

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	Consolidated Salaries Wages Bouns		1,33,14,026.00	1,20,98,443.00
2101011	Salaries & Allowances	1,14,00,450.00		
2101021	Wages	19,13,576.00		
2102000	Benefits and Allowances		5,97,870.00	25,38,569.00
2102002	Remuneration & Fees Councillor	5,23,320.00		
2102004	Arrears salary	74,550.00		
2103000	Pension		3,01,441.00	11,74,545.00
2103001	Pension/family pension contribution	3,01,441.00		
2104000	Other Terminal & Retirement Benefits		-	81,848.00
2104011	Leave Encashment			
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		**1,42,13,337.00**	**1,58,93,405.00**

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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**		-	
2201101	Electricity Expense			
2201102	Security Expense			
2201200	**Communication Expenses**		16,966.00	53,852.00
2201201	Telephone Expences	3,099.00		
2201211	Web, Internet	13,867.00		
2202000	**Books & Periodicals**		13,087.00	21,950.00
2202001	Printing Expenses			
2202002	Newspapers	13,087.00		
2202100	**Printing & Stationary**		1,53,079.00	2,97,500.90
2202101	Printing Expenses	81,535.00		
2202102	Stationery	71,544.00		
2202103	Computer stationary & Consumables			
2203000	**Travelling & Conveyance**		-	
2203005	Travelling & Conveyance			
2204000	**Insurance**		-	2,09,563.00
2204002	Vehicles			
2205000	**Audit Fees**		37,800.00	
2205000	Consolidated Audit Fees	37,800.00		
2205003	Statutory Audit			
2205100	**Legal Expenses**		62,000.00	2,53,800.00
2205101	Legal Fee	62,000.00		
2205200	**Professional and other Fees**		77,679.00	7,02,240.00
2205200	Consolidated professional and other fees	62,979.00		
2205201	Technical fees	14,700.00		
2206000	**Advertisement and Publicity**		5,27,951.00	4,74,348.60
2206001	Advertisement expenses	3,89,594.00		
2206011	Publicity Expense	19,940.00		
2206032	National festival Celebration Expense	84,631.00		

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2206033	Religious festival celebration Expense	33,786.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		2,645.00	1,34,095.40
2208001	Expense for meeting of corporation / MMIC	2,645.00		
2208051	Miscellaneous expenses	-		
[illegible]	**Total Administrative Expenses**		8,91,207.00	21,47,349.90

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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		49,34,046.00	61,99,677.22
230101	Bulk purchase of power Electricity	26,81,147.00		
230102	Bulk purchase of power Fuel	22,52,899.00		
2302000	**Bulk Purchases**		61,16,121.00	84,71,281.49
2302002	Bulk Purchases water ways	4,37,266.00		
2302020	Bulk Purchase sanitation conservancy Mat	25,02,735.00		
2302040	Bulk Purchase Engineering store	5,03,893.00		
2302041	Bulk purchase electrical store	24,33,637.00		
2302070	Bulk Purchase Other	2,38,590.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		4,85,245.00	9,25,998.86
2304001	Hiring Charges of machineries	3,49,250.00		
2304002	Hire Charges Vehicle	1,35,995.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		21,30,791.00	45,63,495.95
2305001	R & M-Concrete Road	15,568.00		
2305003	R & M-Other road	1,98,223.00		
2305012	R & M Open drains	1,39,577.00		
2305021	R & M water ways	15,11,080.00		
2305034	R & M-Public Light others	77,825.00		
2305039	R & M Public light LED	51,100.00		
2305050	R & M-Building sanitation & SWM	1,37,418.00		
2305100	**Repairs & Maintenance - Civic Amenities**		5,33,282.00	3,30,796.10
2305101	Parks, Nurseries & Gardens	76,792.00		
2305106	Painting Work	2,06,775.00		
2305121	Public Toilets	6,000.00		
2305131	Street Lights	2,43,715.00		
2305200	**Repairs & Maintenance - Building**		1,52,954.00	2,95,036.26
2305201	Office Building	5,360.00		
2305202	Community Building	19,950.00		
2305221	Building Temple	38,220.00		
2305280	Boundry wall & Fencing	29,920.00		
2305281	Bus shelter	34,434.00		
2305289	R & M Other structure	25,070.00		

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2305300	**Repairs & Maintenance - Vehicles**		5,61,667.00	8,61,973.14
2305304	R & M Truck	1,500.00		
2305308	R & M Fire tender	36,113.00		
2305309	R & M Tractors	55,455.00		
2305390	R & M vehicle Other	4,68,599.00		
2305400	**R & M-Furniture**		25,000.00	17,500.00
2305401	R & M chairs	25,000.00		
2305500	**Repairs & Maintenance - Office Equipments**		96,360.00	1,15,299.60
2305501	Air conditioner	4,000.00		
2305502	Computer	44,890.00		
2305504	Photo-copier	45,750.00		
2305509	R&M Other office Equipment	1,720.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		2,200.00	46,080.00
2305601	Fans	2,200.00		
2305700	**Repairs & Maintenance - Plant & Machinery**		3,85,666.00	1,88,100.00
2305703	R&M JCB	15,215.00		
2305760	R&M Motor Pump	3,70,201.00		
2305761	R&M Genertor	250.00		
2305900	**Repairs & Maintenance - Others**		-	
2308000	**Other Operating & Maintenance Expenses**		20,560.00	3,48,960.00
2308082	Other Repair & Maintenance	20,560.00		
	Total Operations & Maintenance		**1,54,43,892.00**	**2,23,64,198.62**

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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	-	-
2405002	Loan from HUDCO -		
2405001	Interest on Employee Retirement Benefits		-
2406000	Other Interest		-
2407000	Bank Charges	-	708.00
2407001	Bank Charges		
2408000	Other Finance Charges		
	Total Interest & Finance Charges	-	708.00

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Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	Election Expenses		51,973.00	42,225.00
2501000	Election Expenses	51,973.00		
2502000	Own Programs		10,38,476.00	3,81,273.10
2502000	Consolidated Own Programs	10,38,476.00		
2503000	Share in Programs of others		-	-
	Total Programme Expenses		10,90,449.00	4,23,498.10

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	Grants [specify details]		4,21,99,679.00	40,000.00
2601056	NULM	4,52,680.00		
2601060	HFA Beneficiary PMAY	4,06,50,000.00		
2601063	Anganbadi	7,95,973.00		
2601063	AMRUT	2,31,026.00		
2601063	Anthiyasthi saheta rashi	70,000.00		
2602000	Contributions [specify details]			
2603000	Subsidies [specify details]			-
	Total Revenue Grants, Contributions & Subsidies		4,21,99,679.00	40,000.00

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		

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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		-
	Total Miscellaneous Expenses		

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	-	
	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)		

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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		1,58,56,731.58	1,39,09,580 58
	Municipal (General) Fund	B-1	16,17,909.00	13,53,629.00
	Earmarked Funds	B-2	10,60,59,518.32	9,28,25,769 69
	Reserves	B-3	12,37,34,158.90	10,80,88,979.27
	Total Reserves and Surplus		75,95,102.00	2,60,91,804.54
A-2	Grants, Contributions for Specific Purpose	B-4		-
A3	Loans		-	-
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	
	Total Loans		13,13,29,260.90	13,41,80,783.81
	TOTAL SOURCES OF FUNDS (A1-A3)			
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11	15,90,22,492.58	14,91,63,654.58
	Gross Block		7,06,15,978.69	6,25,41,254.80
	Less Accumulated Depreciation		8,84,06,513.89	8,66,22,399.78
	Net Block		2,20,16,801.98	2,20,16,801.98
	Capital Work in Progress		11,04,23,315.87	10,86,39,201.76
	Total Fixed Assets			-
B2	Investments		-	
	Investments-General Fund	B-12	-	
	Investments-other Fund	B-13		
	Add -Accrued Interest		-	-
	Total Investment			
B3	Current Assets, loans & Advance		29,17,488.70	29,17,488.70
	Stock in hand (Inventories)	B-14	1,29,68,557.33	1,12,55,371.33
	Sundry Debtors (Receivables)	B-15		-
	Gross Amount outstanding			
	Less Accumulated Provision against bad and			-
	doubtful receivables	B-16	-	
	Prepaid Expenses	B-17	1,92,86,417.89	2,50,45,531.89
	Cash and Bank Balance	B-18	2,44,688.00	2,44,688.00
	Loans advances and deposits		3,54,17,151.92	3,94,63,079.92
	Total Current Assets			
B4	Current Liabilities and Provisions	B-7	55,89,491.52	50,99,779.52
	Deposits received	B-8	-	
	Deposits Works	B-9	88,83,915.37	87,83,918.35
	Other liabilities(Sundry Creditors)	B-10	37,800.00	37,800.00
	Provisions		1,45,11,206.89	1,39,21,497.87
	Total Current Liabilities		2,09,05,945.03	2,55,41,582.05
B5	Net Current Assets (B3-B4)	B-19	-	
C	Other Assets	B-20	-	-
D	Miscellaneous Expenditure (to the extent not w/off)			
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		13,13,29,260.90	13,41,80,783.81

NAGAR PARISHAD SHAMSHABAD
Chief Municipal Officer

Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 25450228BMRKDY3394

Accounts Officer

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NAGAR PARISHAD SHAMSHABAD
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
	310	3101000	3109000	
Balance as per last account		1,39,09,580.58	-	1,39,09,580.58
Addition during the year				-
. Surplus for the year		-	19,47,151.00	19,47,151.00
Transfers		-	-	-
Total (Rs.)	-	-	19,47,151.00	19,47,151.00
Deductions during the year		-	-	-
. Deficit for the year		-	-	-
Transfers- Urban & Poor settlement			-	-
Transfers- other			-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year		1,39,09,580.58	19,47,151.00	1,58,56,731.58

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	13,53,629.00	-	-	13,53,629.00
(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 (Specify nature)	4,64,280.00			4,64,280.00
Total (b)	18,17,909.00	0.00	0.00	18,17,909.00
(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)	-			-
Net Balance at the year end (a+b)-(c+d)	18,17,909.00	-	-	0.00 18,17,909.00

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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	9,28,25,769.69	2,13,08,472.54	80,74,723.91	10,60,59,518.32
3121100	Capital Reserve	-	-	-	
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	9,28,25,769.69	2,13,08,472.54	80,74,723.91	10,60,59,518.32

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

Particulars	Grants From Central Government (Sub Schedule B-4(A))	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	18,781.00	2,60,73,023.54	-	
(b) Additions to the Grants*				2,60,91,804.54
* Grant received during the year	4,53,54,206.00	1,42,02,903.00		
* Transfer from Municipal Fund		-	-	5,95,57,109.00
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	-
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	
Total (b)	4,53,54,206.00	1,42,02,903.00	-	-
Total (a+b)	4,53,72,987.00	4,02,75,926.54	-	5,95,57,109.00
(C) Payments out of Funds			-	8,56,48,913.54
[I] Capital Expenditure on				
* Fixed Assets	24,13,526.00			
* others		1,88,94,946.54	-	
[II] Revenue Expenditure on		-		2,13,08,472.54
* Salary , Wages and allowances etc.	-	-		-
* Rent Other administrative charges		-	-	-
* others	-	-		-
[III] Other	4,16,17,972.00	1,51,27,367.00		-
* Loss on Disposal of Special Fund Investments			-	5,67,45,339.00
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund				
Total (c)	-	-		
	4,40,31,498.00	3,40,22,313.54		-
Net Balance at the year end (a+b)-(c)	13,41,489.00	62,53,613.00	-	7,80,53,811.54
				75,95,102.00

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

Amt in INR

Particulars	15th Finance Commission	Pradhan Mantri Awas Yojna	NULM	Amrut Yojna	Other Grants	TOTAL
(a) Opening Balance	18,781.00					18,781.00
(b) Additions to the Grants*						
* Grant received during the year	40,20,500.00	4,06,50,000.00	4,52,680.00	2,31,026.00	-	4,53,54,206.00
* 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)	40,20,500.00	4,06,50,000.00	4,52,680.00	2,31,026.00	-	4,53,54,206.00
Total (a+b)	40,39,281.00	4,06,50,000.00	4,52,680.00	2,31,026.00	-	4,53,72,987.00
(c) Payments out of Funds						
[i] Capital Expenditure on						
* Fixed Assets						
* others	24,13,526.00	-	-	-	-	24,13,526.00
[ii] Revenue Expenditure on						
* Salary , Wages and allowances etc.	-	-	-	-	-	-
* Rent Other administrative charges						
* others						
[iii] Other	2,84,266.00	4,06,50,000.00	4,52,680.00	2,31,026.00		4,16,17,972.00
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund & grant refund			-		-	-
Total (c)	26,97,792.00	4,06,50,000.00	4,52,680.00	2,31,026.00	-	4,40,31,498.00
Net Balance at the year end (a+b)-(c)	13,41,489.00	[illegible]	[illegible]	[illegible]	[illegible]	13,41,489.00

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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-Community hall	Grant-Multipurpose	ADRF	Keystudio
(a) Opening Balance	-	4,92,261.00	1,30,979.00	34,460.00	69,79,353.00	31,00,000.00
(b) Additions to the Grants*						
* Grant received during the year	44,29,000.00	18,00,898.00	-	23,62,032.00	47,70,000.00	
*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)	44,29,000.00	18,00,898.00	-	23,62,032.00	47,70,000.00	-
Total (a+b)	44,29,000.00	22,93,159.00	1,30,979.00	23,96,492.00	1,17,49,353.00	31,00,000.00
(c) Payments out of Funds						
(i) Capital Expenditure on						
* Fixed Assets						
* others	15,35,859.00	14,17,833.00	-	-	8,86,859.00	8,39,503.00
(ii) Revenue Expenditure on						
* Salary, Wages and allowances etc.	-	-	-	-	-	
* Rent Other administrative charges						
* others						
(iii) Other	15,82,564.00	6,21,527.00	-	8,29,314.00	1,10,57,462.00	
* Loss on Disposal of Special Fund Investments	-					
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund						
Total (c)	31,18,423.00	20,39,360.00	-	8,29,314.00	1,17,44,121.00	8,39,503.00
Net Balance at the year end (a+b-c)	13,10,577.00	2,53,799.00	1,30,979.00	15,67,178.00	5,232.00	22,60,497.00

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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in (Rs)

Particulars	Other grant	Grant for Drinking water	Sambal yojana	Anganbadi	Karyalay bhawan	Ladli Bahan	Anganwadi Bhawan	TOTAL
(a) Opening Balance	3,47,957.00	1,34,06,779.54			2,59,500.00	1,080.00	13,20,654.00	2,60,73,023.54
(b) Additions to the Grants*								-
* Grant received during the year			45,000.00	7,95,973.00			-	1,42,02,903.00
*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)	-	-	45,000.00	7,95,973.00	-	-	-	1,42,02,903.00
Total (a+b)	3,47,957.00	1,34,06,779.54	45,000.00	7,95,973.00	2,59,500.00	1,080.00	13,20,654.00	4,02,75,928.54
(c) Payments out of Funds								-
(i) Capital Expenditure on								-
* Fixed Assets		1,33,77,188.54					10,37,904.00	1,88,84,846.54
* others								-
(ii) Revenue Expenditure on							-	-
* Salary, Wages and allowances etc.								-
* Rent Other administrative charges								-
* others			24,900.00	7,95,973.00	2,15,627.00		-	1,51,27,367.00
(iii) Other								-
* Loss on Disposal of Special Fund Investments								-
* Diminution in Value of Special Fund Investments								-
* Transfer to Municipal Fund							-	-
Total (c)	-	1,33,77,188.54	24,900.00	7,95,973.00	2,15,627.00	-	10,37,904.00	1,40,22,313.54
Closing Balance at the year end (a+b-c)	3,47,957.00	29,591.00	20,100.00	-	43,873.00	1,080.00	2,82,750.00	2,62,53,615.00

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Schedule B-5: Secured Loans

Amt in INR

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	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	0.00	0.00

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	50,90,791.52	46,58,079.52
3402000	From Revenues	4,84,700.00	4,27,700.00
3408000	From others	14,000.00	14,000.00
	Total Unsecured Loans	55,89,491.52	50,99,779.52

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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
3411000	Civil Works					
3412000	Electrical Works	-		-	-	-
3418000	Others (Contractors)	-	-	-	-	-
	Total Reserve Funds					

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**				
3501100	**Employee Liabilities**			36,33,699.37	36,33,699.37
3501101	Salary, Wages and Bonus	17,70,674.00		18,16,253.00	20,53,639.00
3501103	Pension	45,579.00			0.00
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**				
3502003	EPF Deduction			33,48,881.00	30,11,498.00
3502005	FBF/GIS	6,18,672.00			
3502006	LIC deduction	25,900.00			
3502012	Professional Tax	35,407.00			
3502013	Labour tax deduction	83,715.00			
3502015	Royalty deduction	1,49,267.00			
3502017	Gst	5,24,045.00			
3502022	TDS on contractor	8,91,619.00			
3502035	Other deduction	8,36,493.00			
		1,83,763.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**				
	Electricity payable	-		85,082.00	85,082.00
	Other Misc.	-			
3509000	**Sale Proceeds**				-
	Total			88,83,915.37	87,83,918.37

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	37,800.00	37,800.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	37,800.00	37,800.00

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Amt in INR

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction during the year	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deduction during the year	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	4 12 885 00	-		4 12 885 00	-		-		4 12 885 00	4 12 885 00
41020	Building	1 97 98 623 94	21 36 097 00	-	2 19 34 923 94	18 30 371 63	6 95 562 41	-	25 25 934 04	1 94 08 989 90	1 79 68 252 31
41030	Road & Bridges	3 51 94 462 79	37 35 455 00		3 83 29 917 72	3 29 73 548 28	24 70 812 60		3 54 44 360 88	28 85 556 84	22 20 914 51
41031	Sewerage And Drainage	2 18 41 099 66	25 19 042 00	-	2 43 60 141 66	74 43 355 13	15 40 041 38	-	89 83 396 51	1 53 76 745 09	1 43 97 744 47
41032	Waterways	4 84 93 001 75	82 999 00		4 85 76 000 75	1 01 58 262 10	12 14 400 02		1 13 72 662 12	3 72 03 338 63	3 83 34 739 65
41033	Public Lighting	31 45 307 00	3 94 901 00		35 40 208 00	8 23 623 48	3 34 275 75	-	11 57 899 23	23 82 308 77	23 21 683 52
41034	Sanitation & SWM	11 17 780 00	-		11 17 780 00	29 609 68	37 259 33	-	66 869 01	10 50 910 99	10 88 170 32
41040	Plant & Machinery	30 63 929 26	8 77 544 00	-	39 41 473 29	15 87 970 36	3 56 131 13	-	19 44 101 49	19 97 371 77	14 75 958 90
41050	Vehicles	1 24 85 399 00	-	-	1 24 85 399 00	59 29 615 20	12 48 539 90	-	71 78 155 10	53 07 243 90	65 55 783 80
41060	Office & Other Equipments	15 71 216 00	80 600 00		16 51 816 00	13 44 045 00	1 01 692 20		14 45 737 20	2 06 078 80	2 27 171 00
41070	Furnitures Fixtures, Fitting & Electrical Appliance	7 27 891 00	32 200 00		7 60 091 00	4 02 126 70	76 009 10		4 78 135 80	2 81 955 20	3 25 764 30
41080	Other Fixed Assets	13 11 859 18	-		13 11 859 18	1 20 727 18	-		1 20 727 18	11 91 132 00	11 91 132 00
	Total	14,91,63,654.58	98,58,838.00	-	15,90,22,492.58	6,25,41,254.78	80,74,723.91	-	7,06,15,978.69	8,84,06,513.89	8,66,22,399.80
	Capital Work-in-Progress	2,20,16,801.98	87,85,495.00	87,85,495.00	2,20,16,801.98	NA	NA	NA	NA	2,20,16,801.98	2,20,16,801.98
	Total	17,11,80,456.56	1,86,44,333.00	87,85,495.00	18,10,39,294.56	6,25,41,254.78	80,74,723.91		7,06,15,978.69	11,04,23,315.87	10,86,39,201.78

Additional Disclosures to the Schedule

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.*

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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	-	-
	Total Investments General Fund			0.00	0.00

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	-	-
	Total Investments Other Fund				

Schedule B-14: Stock In Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		29,17,488.70	29,17,488.70
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock In hand		29,17,488.70	29,17,488.70

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Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	8,04,419.00	-	8,04,419.00	3,84,131.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	8,04,419.00	-	8,04,419.00	3,84,131.00
4312000	Receivable For Other Taxes				
	Less than 3 year	7,88,656.01	-	7,88,656.01	3,23,929.01
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	7,88,656.01	-	7,88,656.01	3,23,929.01
4313000	Receivable For water tax				
	Less than 3 year	30,33,276.00	-	30,33,276.00	25,89,171.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	30,33,276.00	-	30,33,276.00	25,89,171.00
4314000	Receivables For Other Sources				
	Less than 3 year	83,42,206.32	-	83,42,206.32	79,58,140.32
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	83,42,206.32	-	83,42,206.32	79,58,140.32
4315000	Receivables From Government				
	Less than 3 year				
	More than 3 year	-		-	-
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	**1,29,68,557.33**	**-**	**1,29,68,557.33**	**1,12,55,371.33**

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			-

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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		0.00	0.00
4502000	Balance with Bank-Municipal Funds		1,92,86,417.89	2,50,45,531.89
4502100	Nationalised Banks			
	JSK(1156)	2,621.00		
	SBI(0394)	1,43,153.00		
	SBI (0584)	19,37,282.55		
	SBI (1398)	1,07,41,827.19		
	SBI (1595)	9,88,819.00		
	SBI (2106)	47,39,908.57		
	SBI (2703)	1,19,301.00		
	SBI (6043)	5,63,382.58		
	SBI (8030)	50,123.00		
4504000	Balance with bank Special/Grants Funds		-	
4506300	Scheduled Co-operative Banks		0.00	0.00
4506400	Post Office		-	-
			-	-
	Sub Total		1,92,86,417.89	2,50,45,531.89
	Total Cash and Bank Balances		1,92,86,417.89	2,50,45,531.89

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				
4601091	- Miscellaneous Advances	1,71,978.00	-	-	1,71,978.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	500.00	-	-	500.00
4605000	Advance to other	-	-	-	-
4606000	Deposit with External Agencies	8,200.00	-	-	8,200.00
4606011	- Electricity Deposit	64,010.00	-	-	64,010.00
4606021	- Telephone Deposits	64,010.00	-	-	64,010.00
4608000	Other Current Assets	-	-	-	-
	Sub -Total	2,44,688.00	-	-	2,44,688.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	2,44,688.00			2,44,688.00

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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नगर परिषद शमशाबाद
जिला विदिशा (म प

NAGAR PARISHAD SHAMSHABAD
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		

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

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NAGAR PARISHAD SHAMSHABAD
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	19,47,151.00	27,19,645.72
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	80,74,723.91	77,97,863.92
	Interest & finance expenses	-	708.00
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	-	1,27,889.20
	Revenue Grants, Contibution And Subsidies		
	Interest Income	2,51,085.00	4,67,366.00
	Investment income	-	-
	Other non- operating Income	-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		97,70,789.91	99,22,962.44
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	(17,13,186.00)	(6,35,902.00)
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	-	(13,396.00)
	(Decrease)/ increase in Deposits received	4,89,712.00	3,24,673.62
	(Decrease)/ increase in Deposits works	-	
	(Decrease)/ increase in other current liabilities	99,997.02	72,25,062.20
	(Decrease)/ increase in provisions	-	(1,69,760.00)
	Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities [A]		**86,47,312.93**	**1,66,53,640.26**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(98,58,838.00)	2,77,64,927.76
	(Increase) / Decrease in Special funds/grants		
	(Increase) / Decrease in Earmarked funds	4,64,280.00	4,44,516.00
	(Purchase) of Investments	-	-
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	-	
	Income from Bank's Interest	2,51,085.00	4,67,366.00
	Investment Income received	-	-
Net cash generated from/ (used in)investing activities [B]		**(91,43,473.00)**	**(2,77,42,077.76)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(1,84,96,702.54)	(2,07,15,545.46)
	Net change in reserve fund	1,32,33,748.61	1,98,93,143.54
	Net change in loan fund	-	
Less:	Interest and Finance Charges	-	708.00
Net cash generated from (used in) financing activities (C)		**(52,62,953.93)**	**(8,23,109.92)**
	Net Increase/ (decrease) in cash and cash equivalents (A + B + C)	(57,59,114.00)	(1,19,11,547.42)
	Add. Cash and cash equivalents at beginning of period	2,50,45,531.89	3,60,88,047.31
	Cash and cash equivalents at end of period	1,92,86,417.89	2,50,45,531.89
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	1,92,86,417.89	2,50,45,531.89
	Total of the breakup of cash and cash equivalents	1,92,86,417.89	2,50,45,531.89

NAGAR PARISHAD SHAMSHABAD
Chief Municipal Officer

Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 25450228BMRKDY3394

Accounts Officer

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

ABOUT THE ULB

The Nagar Parishad Shamshabad 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.

FINANCIAL FRAMEWORK

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,

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

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 RECONCILIATION 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. However such statement was not made part of the financial statement, but kept as an internal working document with the ULB itself.

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VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

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.

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

BACKGROUND

The financial statement of the Nagar Parishad Shamshabad, 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. ULB transfer specified percent of revenue to the sanchit nidhi fund.

VINOD KUMAR GUPTA & ASSOCIATES
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BHOPAL

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

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. State finance grant figure 1586298/- is not recorded in cashbook. There is no opening balance as per the records for Mandir anudan.
In PY utilization for Drinking water Programme has not been done which is done in current year.

LOANS

Schedule B-5 & B-6

There were no Secured & Unsecured Loans during the year with the ULB.

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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NOTES TO ACCOUNTS

NAGAR PARISHAD SHAMSHABAD

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 deposits include security deposit deducted by the ULB from the payments made to the contractors against the contractual work. This head also includes PG, EMD, with-held amount for the similar nature of work

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. However, there were no investments held by the ULB during the year.

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.

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

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.

CURRENT LIABILITIES

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

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. However, in the current year the cashbook maintained by the ULB does not contain payment related to statutory dues such as Royalty, Professional Tax and Labour Tax. Hence, the outstanding of such liabilities are reflecting at higher value in comparison with actual liabilities.

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.

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BHOPAL
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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

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.

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 octrol, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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NOTES TO ACCOUNTS
NAGAR PARISHAD SHAMSHABAD

EXPENDITURE

IE-10 to IE-17

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.

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VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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NAGAR PARISHAD SHAMSHABAD
RECEIPT AND PAYMENT STATEMENT
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	2,50,45,531.89	Establishment Expenses	
Tax Revenue		Daily Wages	19,13,576.00
Property Tax C.Y.	1,11,161.00	Employee Liability -Salary Payble	1,00,54,092.00
Receivable Property Tax P.Y	59,093.00	Pension	5,45,901.00
Samekit Kar C.Y.	38,076.00	Recovery Payble EPF Deduction	5,88,927.00
Receiavle Samekit Kar PY	71,662.00	LIC	3,01,345.00
Education Cess C.Y.	30,148.00	Remuneration & Fees Councillors	5,23,320.00
Education Cess PY	20,728.00	Arrears Salary	74,550.00
Urban Development Cess C.Y	25,438.00	Contributory Pension /Family Pension	3,01,441.00
Urban Development Cess PY	8,201.00		
		Administrative Expenses	
Assigned Revenues & Compensation		Telephone Expenses	3,099.00
Stamp Duty on Transfer of Properties	2,83,970.00	Web, Internet	13,867.00
Compensation in Lieu of Octroi	1,24,94,264.00	Newspapers	13,087.00
Compensation- in Samekit kar	1,06,000.00	Printing Expenses	81,535.00
		Stationery	71,544.00
Rental Income from Municipal Properties		Legal Fees	62,000.00
Receivable Rent-Current Year	4,73,631.00	Consolidated Professional and Other Fees	62,979.00
Recievable Rent Bakaya	1,71,235.00	Technical Fees	14,700.00
Rent From Markets	41,540.00	Advertisement Expenses	3,89,594.00
Mutation Fee	12,700.00	Publicity Expenses	19,940.00
Shop Premium	4,45,145.00	National Festival Celebration Expense	84,631.00
Consolidated Other Rents	4,400.00	Religious Festival Celeberation Expense	33,786.00
Lease Rentals	772.00	Expenses for Meeting Of Corporation/MMIC	2,645.00
Fees & User Charges		Operations & Maintenance	
Receivable Water Tax C.Y.	6,21,335.00	Bulk Purchase of Power-Electricity	26,81,147.00
Receivable Water Tax PY	7,28,560.00	Fuel	22,52,899.00
RECEIVABLE SOLID WASTE MANAGEMENT C.	1,32,840.00	Water Ways	4,37,266.00
SWM PY	45,988.00	Sanitation/Conservancy Mat	4,40,795.00
Colony Empanelment and Inspection Fees	1,000.00	Bulk Purchase-Engineering Store	3,14,784.00
Registration Fee Professional	3,688.00	Bulk Purchase-Electrical Store	1,95,380.00
Registration Fee-Labour	2,760.00	Bulk Purchase-Others	2,38,590.00
Fees From Sanction of Building Plans	35,798.00	Hire Charges Of Machineries	2,93,250.00
Development Charges	11,438.00	Hire Charges Vehicle	1,35,995.00
Advertisement Fees	14,690.00	Concrete Roads	15,568.00
Connection Charges- Water Supply	80,830.00	Other Roads	1,98,223.00
Sale & Hire Charges		Open Drains	1,39,577.00
Sale of Tender Papers	5,03,164.00	Water Ways	1,97,241.00
Interest Earned		R & M-Public Light Others	77,825.00
Interest-Saving Bank Account	2,51,085.00	R & M-Public Light-LED	51,100.00
		R & M-Buildings-Sanitation & SWM	49,736.00
Miscellaneous Income		Parks, Nurseries & Gardens	76,792.00
Mis Income	9,60,130.00	Painting Work	1,60,975.00
		Public Toilets	6,000.00
Grants,Contribution for specific purposes		Street Lights	2,43,715.00
Grants-Central Govt.		Office Buildings(R&M)	5,360.00
Central Finance Commission	40,20,500.00	Community Building	19,950.00
Grant GoI-PMAY	4,06,50,000.00	R & M-Building-Temple	38,220.00
Grant GoI-NULM	4,52,680.00	R & M-Boundry Wall & Fencing	29,920.00
Grant- GoI-AMRUT	2,31,026.00	R & M-Bus Shelter	34,434.00
Grants-State Govt.		R&M Other Structure	25,070.00
Grants From State Finance Commission	44,29,000.00	Trucks	1,500.00
Grants for Road Development	18,00,898.00	Fire Tenders	36,113.00
Grant Go Mp Mulbhoot	23,62,032.00	R&M Tractor	55,455.00
SDRF	47,70,000.00	R&M Vehicle Others	2,59,020.00
Grant- GoMP-Sambal Yojna	45,000.00	Chairs	25,000.00
Anganbadi	7,95,973.00	Air Conditioners	4,000.00
Deposits Received		Computers	44,890.00
Water Deposits	57,000.00	Photo-Copiers	45,750.00
		R & M-Other Office Equipment	1,720.00
		Fans	2,200.00
		R & M-JCB	15,215.00
		R&M Motor Pump	3,70,201.00
		R & M-Generator	250.00

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

		O & M Others	
			20,560.00
		Programme Expenses	
		Consolidated Election Expenses	
		Consolidated Own Programme	51,973.00
			10,38,476.00
		Revenue Grants, Contribution and Subsidies	
		NULM	4,52,680.00
		HFA-Beneficiary PMAY	4,08,50,000.00
		Anganbadi	7,95,973.00
		AMRUT	2,31,026.00
		Asthiyasthi Sahta Rashi	70,000.00
		Deposits Received	
		Security Deposit	11,000.00
		Other Liabilities	
		Gst	1,74,893.00
		TDS On Contractor\supplier	3,90,257.00
		Creditors	1,30,93,567.00
		Provisions	
		Provision for Audit Fees	37,800.00
		Fixed assets	
		Plant & Machinery	7,84,324.00
		Computer	16,500.00
		Photo Copier Printer	15,000.00
		Office Equipment Other	33,500.00
		CC Tv System	15,600.00
		Chairs	8,200.00
		Cooler	24,000.00
		Building-Temple	5,00,000.00
		Shed	1,44,430.00
		Roads & Bridges-Paving Blocks work	2,07,744.00
		Sewerage and Drainage-Drain-Open	19,499.00
		Closing Balance	1,92,86,417.89
Total	10,24,51,110.89	Total	10,24,51,110.89

NAGAR PARISHAD SHAMSHABAD
Chief Municipal Officer

NAGAR PARISHAD SHAMSHABAD
Accounts Officer

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म.प्र.

NAGAR PARISHAD SHAMSHABAD

BANK RECONCILIATION STATEMENT

FY 2023-24

Bank accounts	Bank A/C	Balance as on 31/3/2024 as per Cashbook	Balance as on 31/3/2024 as per bank statement	Difference
SBI	2106	47,39,908.57	44,69,002.97	2,70,905.60
SBI	6043	5,63,382.58	6,01,749.00	-38,366.42
SBI	8030	50,123.00	50,005.00	118.00
JSK	1156	2,621.00	31,308.00	-28,687.00
SBI	1398	1,07,41,827.19	43,01,540.92	64,40,286.27
SBI	2703	1,19,301.00	19,301.79	99,999.21
SBI	1595	9,88,819.00	17,585.28	9,71,233.72
SBI	394	1,43,153.00	-	1,43,153.00
SBI	584	19,37,282.55	39,525.03	18,97,757.52

VINOD KUMAR GUPTA & ASSOCIATES
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जिला विदिशा (म प

SBI Sanchit nidhi	2106	
Opening balance		
As per cashbook	42,75,628.57	
As per bank	40,05,312.97	
Difference		2,70,315.60
	Date	Amount
Closing bank balance		44,69,002.97
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		
Duplicate state	26/04/2023	590.00
		590.00
		47,39,908.57
Closing cashbook balance		47,39,908.57
		-

VIKAS KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

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नगर परिषद शमशाबाद
जिला विदिशा (म.प्र.

SBI	6043	
Opening balance		
As per cashbook	5,47,372.58	
As per bank	5,85,739.00	
Difference		-38,366.42
	Date	Amount
Closing bank balance		6,01,749.00
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		
		-
		5,63,382.58
Closing cashbook balance		5,63,382.58
		-

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
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मुख्य नगर पालिका अधिकारी
नगर परिषद शमशावाद
जिला विदिशा (म प

SBI	8030	
Opening balance		
As per cashbook	48,791.00	
As per bank	48,791.00	
Difference		-
	Date	Amount
Closing bank balance		50,005.00
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		
Duplicate State	09/05/2023	118.00
		118.00
		50,123.00
Closing cashbook balance		50,123.00
		-

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
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मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म.प

JSK bank	1156	
Opening balance	1,730.00	
As per cashbook	30,417.00	
As per bank		-28,687.00
Difference		
	Date	Amount
		31,308.00
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		
		-
		2,621.00
		2,621.00
		-
Closing cashbook balance		

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
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जिला विदिशा (म प

SBI	1398	
Opening balance		
As per cashbook	1,64,86,255.19	
As per bank	1,27,20,710.92	
Difference		37,65,544.27
	Date	Amount
Closing bank balance		43,01,540.92
Less:		
Amount paid as per cashbook but not as per bank		
R&M vehicle other	06/06/2023	1,800.00
R&M jcb	06/06/2023	4,050.00
Hire charges vehcile	06/06/2023	3,000.00
Mandey	16/06/2023	2,202.00
Newspaper	30/06/2023	3,600.00
Newspaper	30/06/2023	4,987.00
salary payment	14/07/2023	52,455.00
remuneration & fees councillor	14/07/2023	49,200.00
Wages	17/07/2023	1,38,944.00
remuneration & fees councillor	11/09/2023	1,314.00
R&M vehicle other	13/09/2023	280.00
stationery	15/09/2023	3,920.00
Park nurseries	29/09/2023	3,750.00
Open drains	12/09/2023	10.00
Advertisement exp	13/12/2023	200.00
remuneration & fees councillor	15/03/2024	52,800.00
Owns programe	15/03/2024	3,965.00
R&M other structure	18/03/2024	1,500.00
bulk purchase other	18/03/2024	89,170.00
waterway	31/03/2024	79,296.00
vidhya yadav	31/03/2024	53,200.00
Sourabh machinary	31/03/2024	9,62,337.00
bluk purchase of power fuel	31/03/2024	75,416.00
		-
		15,87,396.00
Less;		
Amount received as per bank but not in cashbook		
by transfer	04/04/2023	13,77,300.00
by transfer	16/05/2023	4,000.00
bulk posting	20/05/2023	15,000.00
by transfer	28/07/2023	7,200.00
by transfer	05/12/2023	550.00
by transfer	25/12/2023	15,707.00
by transfer	29/12/2023	4,000.00
by transfer	30/12/2023	4,000.00
by transfer	24/01/2024	1,30,065.00
by transfer	16/02/2024	550.00

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VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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by transfer		
bulk posting	05/03/2024	4,000.00
credit interest	19/03/2024	26,250.00
	25/03/2024	7,198.00
ADD		15,95,820.00
Amount received as per cashbook but not in bank		
Receipt		
Receipt	28/07/2023	42,000.00
Interest saving account	08/11/2023	14,690.00
Receipt	02/01/2024	15,707.00
	02/01/2024	8,550.00
Add:		80,947.00
Amount paid as per bank but not in cashbook		
By transfer		
By transfer	11/04/2023	48,006.00
Carry Forword Mistake	12/04/2023	34,480.00
bank charges	13/04/2023	14,530.00
bank charges	26/04/2023	236.00
By transfer	27/04/2023	590.00
Deposit	07/07/2023	377.00
By transfer	18/07/2023	1,76,660.00
By transfer	19/07/2023	37,980.00
By transfer	20/07/2023	16,309.00
By transfer	01/08/2023	39,140.00
Carry Forward Mistake	16/08/2023	2,990.00
By transfer	02/08/2023	250.00
By transfer	11/10/2023	40,00,000.00
By transfer	06/10/2023	22,538.00
By transfer	14/12/2023	10,09,800.00
By transfer	14/12/2023	78,551.00
By transfer	16/01/2024	74,374.00
By transfer	23/01/2024	2,800.00
By transfer	29/02/2024	18,600.00
By transfer	12/03/2024	46,000.00
By transfer	15/03/2024	1,00,000.00
By transfer	15/03/2024	49,760.00
By transfer	21/03/2024	3,040.00
		57,77,011.00
		1,07,41,827.19
Closing cashbook balance		1,07,41,827.19
		-

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म.प.)

SBI	2703	
Opening balance	3,12,217.00	
As per cashbook	3,12,217.79	
As per bank		-0.79
Difference	Date	Amount
		19,301.79
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:	03/11/2023	1,00,000.00
Amount paid as per bank but not in cashbook		
transfer		1,00,000.00
		1,19,301.00
		1,19,301.00
		-
Closing cashbook balance		

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म.प्र.)

SBI		
Opening balance	1595	
As per cashbook	9,64,906.00	
As per bank	9,90,507.00	
Difference		-25,601.00
Closing bank balance	Date	Amount
		17,585.28
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		
Duplicate State		
Transfer	09/05/2023	118.00
Transfer	02/11/2023	1,16,150.00
Transfer	30/11/2023	75,400.00
Transfer	31/01/2024	35,976.00
Transfer	20/02/2024	41,004.72
Transfer	22/02/2024	2,05,415.00
Transfer	27/02/2024	2,25,119.00
	28/03/2024	2,97,652.00
		9,96,834.72
Closing cashbook balance		9,88,819.00
		9,88,819.00
		-

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
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मुख्य ~~नगर~~ पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म.प

SBI	0394	
Opening balance		
As per cashbook	1,40,780.00	
As per bank	1,40,780.00	
Difference		-
	Date	Amount
Closing bank balance		0.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
		-
Less:		
Amount received as per bank but not in cashbook		
INT		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
Transfer	06/11/2023	1,32,800.00
Transfer	29/11/2023	10,353.00
		1,43,153.00
		1,43,153.00
Closing cashbook balance		1,43,153.00
		-

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
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नगर परिषद शमशाबाद
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SBI		
<u>Opening balance</u>	0584	
As per cashbook		
As per bank		
Difference	22,67,851.55	
	1,45,566.03	
	-	21,22,285.52
Closing bank balance	<u>Date</u>	<u>Amount</u>
		39,525.03
<u>Less:</u>		
<u>Amount paid as per cashbook but not as per bank</u>	.	
Repair of computer		
R&M bus shelter	15/06/2023	2,890.00
LIC	19/06/2023	19,794.00
R&M bus shelter	23/06/2023	4,068.00
Stationery	12/07/2023	18,240.00
Stationery	16/08/2023	2,990.00
Mandey	29/12/2023	20,250.00
salary	16/01/2023	49,200.00
R&M Public light LED	16/01/2023	27,974.00
Consolidated Own Programme	21/02/2024	46,000.00
Consolidated Own Programme	15/03/2024	790.00
Consolidated Own Programme	15/03/2024	15,350.00
Consolidated Own Programme	15/03/2024	10,000.00
Consolidated Own Programme	15/03/2024	6,840.00
Printing Expenses	15/03/2024	17,850.00
Consolidated Own Programme	15/03/2024	8,000.00
Consolidated Own Programme	15/03/2024	2,700.00
Consolidated Own Programme	15/03/2024	24,250.00
Consolidated Own Programme	15/03/2024	14,000.00
Consolidated Own Programme	15/03/2024	13,000.00
R&M Vehicle Others	15/03/2024	7,350.00
Web, Internet	18/03/2024	800.00
Bulk Purchase-Electrical Store	18/03/2024	1,600.00
Consolidated Own Programme	19/03/2024	7,850.00
Web, Internet	19/03/2024	16,800.00
Water Ways	22/03/2024	1,072.00
Advertisement Expenses	22/03/2024	3,150.00
Advertisement Expenses	22/03/2024	3,650.00
R & M-Buildings-Sanitation & SWM	22/03/2024	1,650.00
Consolidated Own Programme	26/03/2024	8,400.00
	28/03/2024	10,000.00
		-
		3,66,508.00
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
Cash deposite	11/04/2023	10,572.00

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VINOD KUMAR GUPTA & ASSOCIATES
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CHARTERED ACCOUNTANTS

Cash deposite	24/04/2023	7,778.00
Cash deposite	26/04/2023	7,398.00
Cash deposite	28/04/2023	6,729.00
Cash deposite	29/04/2023	1,393.00
Cash deposite	02/05/2023	1,879.00
Cash deposite	04/05/2023	842.00
Cash deposite	09/05/2023	1,337.00
Cash deposite	15/05/2023	42,730.00
Cash deposite	17/05/2023	2,200.00
Cash deposite	19/05/2023	63,000.00
Cash deposite	19/05/2023	7,442.00
Cash deposite	23/05/2023	2,421.00
Cash deposite	24/05/2023	2,686.00
Cash deposite	30/05/2023	2,010.00
Cash deposite	01/06/2023	22,100.00
Cash deposite	02/06/2023	774.00
Cash deposite	03/06/2023	1,500.00
Cash deposite	05/06/2023	7,141.00
Cash deposite	07/06/2023	3,594.00
Cash deposite	13/06/2023	18,781.00
Cash deposite	15/06/2023	6,478.00
Cash deposite	22/06/2023	1,574.00
Cash deposite	23/06/2023	1,415.00
Cash deposite	26/06/2023	4,187.00
Cash deposite	28/06/2023	6,054.00
Cash deposite	30/06/2023	1,060.00
Cash deposite	11/07/2023	2,875.00
Cash deposite	13/07/2023	11,692.00
Cash deposite	18/07/2023	2,460.00
Cash deposite	21/07/2023	18.00
Cash deposite	24/07/2023	14,419.00
Cash deposite	25/07/2023	2,190.00
Cash deposite	26/07/2023	1,286.00
Cash deposite	03/08/2023	5,215.00
Cash deposite	03/08/2023	2,000.00
Cash deposite	03/08/2023	10,179.00
Cash deposite	04/08/2023	16,743.00
Cash deposite	10/08/2023	772.00
Cash deposite	17/08/2023	2,019.00
Cash deposite	24/08/2023	1.00
Cash deposite	04/09/2023	1,331.00
Cash deposite	05/09/2023	5,959.00
Cash deposite	06/09/2023	325.00
Cash deposite	08/09/2023	335.00
Cash deposite	12/09/2023	9,999.00
Cash deposite	13/09/2023	100.00
Cash deposite	14/09/2023	343.00

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BHOPAL
CHARTERED ACCOUNTANTS

Cash deposite		
Cash deposite		
Cash deposite	15/09/2023	14,472.00
Cash deposite	19/09/2023	1,176.00
Cash deposite	21/09/2023	2,534.00
Cash deposite	22/09/2023	6,265.00
Cash deposite	26/09/2023	1,727.00
Cash deposite	27/09/2023	257.00
Cash deposite	29/09/2023	1,930.00
Cash deposite	03/10/2023	3,279.00
Cash deposite	04/10/2023	910.00
Cash deposite	09/10/2023	1,020.00
Cash deposite	12/10/2023	2,320.00
Cash deposite	16/10/2023	4,576.00
Cash deposite	17/10/2023	16,216.00
Cash deposite	17/10/2023	14.00
Cash deposite	20/10/2023	5,654.00
Cash deposite	21/10/2023	7,601.00
Cash deposite	26/10/2023	4,165.00
Cash deposite	26/10/2023	2,288.00
Cash deposite	01/11/2023	12,935.00
Cash deposite	03/11/2023	633.00
Cash deposite	06/11/2023	120.00
Cash deposite	07/11/2023	900.00
Cash deposite	13/11/2023	7,540.00
Cash deposite	24/11/2023	4,908.00
Cash deposite	29/11/2023	310.00
Cash deposite	29/11/2023	3,607.00
Cash deposite	30/11/2023	526.00
Cash deposite	01/12/2023	7,030.00
Cash deposite	04/12/2023	1,450.00
Cash deposite	05/12/2023	3,526.00
Cash deposite	07/12/2023	8,352.00
Cash deposite	08/12/2023	877.00
Cash deposite	12/12/2023	2,523.00
Cash deposite	13/12/2023	1,779.00
Cash deposite	14/12/2023	8,677.00
Cash deposite	15/12/2023	241.00
Cash deposite	18/12/2023	8,463.00
Cash deposite	18/12/2023	740.00
Cash deposite	01/01/2024	11,310.00
Cash deposite	02/01/2024	584.00
Cash deposite	03/01/2024	110.00
Cash deposite	09/01/2024	100.00
Cash deposite	09/01/2024	493.00
Cash deposite	11/01/2024	529.00
Cash deposite	12/01/2024	655.00
Cash deposite	16/01/2024	620.00
Cash deposite	22/01/2024	1.00

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BHOPAL
CHARTERED ACCOUNTANTS

Cash deposite	23/01/2024	425.00
Cash deposite	24/01/2024	9,757.00
Cash deposite	24/01/2024	2,115.00
Cash deposite	30/01/2024	316.00
Cash deposite	01/02/2024	20,940.00
Cash deposite	08/02/2024	7,982.00
Cash deposite	12/02/2024	1,705.00
Cash deposite	15/02/2024	530.00
Cash deposite	16/02/2024	1,400.00
Cash deposite	19/02/2024	80.00
Cash deposite	22/02/2024	1,080.00
Cash deposite	01/03/2024	87.00
Cash deposite	07/03/2024	22,800.00
Cash deposite	14/03/2024	4,200.00
Cash deposite	15/03/2024	2,00,000.00
Cash deposite	18/03/2024	570.00
Cash deposite	20/03/2024	5,220.00
Cash deposite	21/03/2024	1,790.00
Cash deposite	22/03/2024	1,250.00
Cash deposite	26/03/2024	570.00
Cash deposite	28/03/2024	330.00
ADD		**7,74,426.00**
Amount received as per cashbook but not in bank		
Excess Receipt	12/04/2023	120.00
Excess Receipt	19/04/2023	7,116.00
Excess Receipt	20/04/2023	6,604.00
Excess Receipt	21/04/2023	1,114.00
Excess Receipt	25/04/2023	15,684.00
Excess Receipt	27/04/2023	2,910.00
Excess Receipt	30/04/2023	250.00
Excess Receipt	03/05/2023	4,889.00
Excess Receipt	08/05/2023	581.00
Excess Receipt	17/05/2023	2,805.00
Excess Receipt	18/05/2023	1,615.00
Excess Receipt	25/05/2023	260.00
Excess Receipt	26/05/2023	654.00
Excess Receipt	31/05/2023	18,945.00
Excess Receipt	06/06/2023	3,534.00
Excess Receipt	09/06/2023	3,848.00
Excess Receipt	12/06/2023	4,139.00
Excess Receipt	14/06/2023	5,527.00
Excess Receipt	16/06/2023	1,903.00
Excess Receipt	19/06/2023	203.00
Excess Receipt	20/06/2023	1,848.00
Excess Receipt	27/06/2023	6,016.00

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

Excess Receipt	03/07/2023	520.00
Excess Receipt	05/07/2023	904.00
Excess Receipt	06/07/2023	641.00
Excess Receipt	07/07/2023	3,883.00
Excess Receipt	10/07/2023	5,495.00
Excess Receipt	12/07/2023	5,646.00
Excess Receipt	14/07/2023	581.00
Excess Receipt	27/07/2023	6,550.00
Excess Receipt	28/07/2023	3,158.00
Excess Receipt	31/07/2023	9,665.00
Excess Receipt	09/08/2023	1,940.00
Excess Receipt	31/08/2023	5,832.00
Excess Receipt	01/09/2023	2,118.00
Excess Receipt	11/09/2023	6,754.00
Excess Receipt	11/09/2023	1,817.00
Excess Receipt	13/09/2023	690.00
Excess Receipt	25/09/2023	620.00
Excess Receipt	25/09/2023	2,46,809.00
Excess Receipt	05/10/2023	620.00
Excess Receipt	09/10/2023	410.00
Excess Receipt	11/10/2023	2,778.00
Excess Receipt	19/10/2023	342.00
Excess Receipt	23/10/2023	2,124.00
Excess Receipt	27/10/2023	70.00
Excess Receipt	30/10/2023	710.00
Excess Receipt	31/10/2023	9,660.00
Excess Receipt	03/11/2023	91.00
Excess Receipt	09/11/2023	185.00
Excess Receipt	10/11/2023	7,655.00
Excess Receipt	13/11/2023	3,720.00
Excess Receipt	21/11/2023	391.00
Excess Receipt	22/11/2023	47.00
Excess Receipt	28/11/2023	790.00
Excess Receipt	06/12/2023	1,280.00
Excess Receipt	07/12/2023	1,129.00
Excess Receipt	11/12/2023	5,741.00
Excess Receipt	14/12/2023	2,489.00
Excess Receipt	20/12/2023	11.00
Excess Receipt	20/12/2023	1,370.00
Excess Receipt	21/12/2023	4,649.00
Excess Receipt	29/12/2023	6,104.00
Excess Receipt	04/01/2024	1,699.00
Excess Receipt	05/01/2024	2,384.00
Excess Receipt	08/01/2024	860.00
Excess Receipt	09/01/2024	2,638.00
Excess Receipt	12/01/2024	851.00
Excess Receipt	12/01/2024	3,313.00

मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म प

BHOPAL
CHARTERED ACCOUNTANTS

Excess Receipt	19/01/2024	2,445.00
Excess Receipt	17/01/2024	2,288.00
Excess Receipt	25/01/2024	60.00
Excess Receipt	30/01/2024	1,010.00
Excess Receipt	30/01/2024	2,288.00
Excess Receipt	02/02/2024	370.00
Excess Receipt	05/02/2024	710.00
Excess Receipt	06/02/2024	2,940.00
Excess Receipt	07/02/2024	1,03,700.00
Excess Receipt	09/02/2024	10,781.00
Excess Receipt	09/02/2024	1,712.00
Excess Receipt	09/02/2024	33,056.00
Excess Receipt	14/02/2024	760.00
Excess Receipt	15/02/2024	769.00
Excess Receipt	19/02/2024	2,000.00
Excess Receipt	22/02/2024	1,360.00
Excess Receipt	23/02/2024	1,000.00
Excess Receipt	29/02/2024	3,887.00
Excess Receipt	01/02/2024	7,238.00
Excess Receipt	05/02/2024	8,463.00
Excess Receipt	08/02/2024	4,224.00
Excess Receipt	09/02/2024	4,650.00
Excess Receipt	14/02/2024	3,021.00
Excess Receipt	19/02/2024	2,876.00
Excess Receipt	22/02/2024	13,290.00
Excess Receipt	29/02/2024	4,610.00
Excess Receipt	04/03/2024	7,526.00
Excess Receipt	06/03/2024	12,099.00
Excess Receipt	11/03/2024	2,115.00
Excess Receipt	14/03/2024	200.00
Excess Receipt	18/03/2024	260.00
Excess Receipt	20/03/2024	90.00
		7,60,703.00
Add:		
Amount paid as per bank but not in cashbook		
Duplicate state	09/05/2023	354.00
Duplicate state	09/05/2023	354.00
Duplicate state	09/05/2023	354.00
Duplicate state	09/05/2023	354.00
Duplicate state	09/05/2023	118.00
NEFT	20/05/2023	9,600.00
NEFT	13/09/2023	5,530.00
NEFT	14/12/2023	3,000.00
NEFT	26/12/2023	3,528.00

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

मुख्य नगर पालिका अधिकारी
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जिला विदिशा (म.प्र.)

NEFT		
NEFT	27/02/2024	19,800.00
NEFT	01/03/2024	1,012.00
NEFT	06/03/2024	6,000.00
NEFT	11/03/2024	3,000.00
NEFT	11/03/2024	3,000.00
NEFT	11/03/2024	5,500.00
NEFT	11/03/2024	3,000.00
NEFT	11/03/2024	2,824.00
NEFT	11/03/2024	17,648.00
NEFT	11/03/2024	16,574.00
NEFT	11/03/2024	3,350.00
NEFT	11/03/2024	7,080.00
NEFT	20/03/2024	7,000.00
NEFT	20/03/2024	2,500.00
NEFT	20/03/2024	19,745.00
NEFT	21/03/2024	2,700.00
NEFT	21/03/2024	3,965.00
NEFT	26/03/2024	3,313.00
	28/03/2024	4,500.00
		1,55,703.00
Closing cashbook balance		
		19,37,282.55
		19,37,282.55
		-

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद शमशाबाद
जिला विदिशा (म प

Nagar Parishad Shamshabad

Cashbook & Financial Statement Balance Reconciliation Statement 2023-24

CB Opening		1,82,48,884.00	
Tally Opening		2,50,45,531.89	-67,96,647.89
	Date		
Closing Tally balance(Bank and Investments)			1,92,86,417.89
Less: Amount in receipt side of tally & not in cashbook			
Int SBI 2703	25/06/2023	2,125.00	
int SBI 1595	25/06/2023	6,740.00	
int Sbi 6043	25/06/2023	3,987.00	
int Sbi 0394	25/06/2023	958.00	
int SBI 2106 Sanchit Nidhi	25/06/2023	27,418.00	
int Sbi 8030	26/06/2023	332.00	
int JSk Bank 1156	23/09/2023	425.00	
int Sbi 8030	25/09/2023	334.00	
int SBI 2703	25/09/2023	2,139.00	
int SBI 1595	25/09/2023	6,786.00	
int Sbi 6043	25/09/2023	4,013.00	
int Sbi 0394	25/09/2023	965.00	
int SBI 2106 Sanchit Nidhi	25/09/2023	28,025.00	
int Sbi 0394	29/11/2023	450.00	
int Sbi 8030	25/12/2023	332.00	
int SBI 2703	25/12/2023	1,738.00	
int SBI 1595	25/12/2023	6,108.00	
int Sbi 6043	25/12/2023	3,997.00	
int SBI 2106 Sanchit Nidhi	25/12/2023	28,370.00	
Grant State Finance Not recorded in cb	27/02/2024	15,86,298.00	
int Sbi 8030	25/03/2024	334.00	
int SBI 2703	25/03/2024	1,082.00	
int SBI 1595	25/03/2024	4,279.00	
int Sbi 6043	25/03/2024	4,013.00	
int SBI 2106 Sanchit Nidhi	25/03/2024	29,362.00	
int JSk Bank 1156	31/03/2024	466.00	
			17,51,076.00
Add: Amount in Receipt side of CB & not in tally			
Totaling Mistake	29/04/2023	2,420.00	
Totaling Mistake	02/05/2023	1,19,424.00	
Totaling Mistake	09/05/2023	2,238.00	
Totaling Mistake	07/06/2023	97,857.00	
Totaling Mistake	23/06/2023	35,916.00	
Totaling Mistake	30/06/2023	1,295.00	
Totaling Mistake	03/07/2023	1,34,124.00	
Totaling Mistake	14/07/2023	32,680.00	
Totaling Mistake	18/07/2023	1,000.00	
Totaling Mistake	31/07/2023	9,000.00	
Totaling Mistake	17/09/2023	20.00	
Totaling Mistake	06/11/2023	14,690.00	
Totaling Mistake	20/12/2023	7,100.00	
Totaling Mistake	05/01/2024	73,671.00	
Totaling Mistake	24/01/2024	65,370.00	
Totaling Mistake	29/01/2024	49,500.00	
Totaling Mistake	01/02/2024	27,880.00	
Totaling Mistake	08/02/2024	13,500.00	
Totaling Mistake	15/02/2024	2,82,810.00	
Totaling Mistake	29/02/2024	1,177.00	
Totaling Mistake	15/03/2024	8,865.00	
Totaling Mistake	18/03/2024	3,310.00	
Totaling Mistake	31/03/2024	100.00	
Being sanchit nidhi is already taken in bank during the year henc	31/03/2024	3,51,575.00	

मुख्य नगर पालिका अधिकारी
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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

Less: Amount in payment side of CB & not in tally			13,36,622.00
Totaling Mistake	02/04/2023	100.00	
Totaling Mistake	20/04/2023	18.00	
Totaling Mistake	20/05/2023	1,50,000.00	
Totaling Mistake	06/06/2023	8,604.00	
Totaling Mistake	25/07/2023	200.00	
Totaling Mistake	02/08/2023	4,74,830.00	
Totaling Mistake	09/08/2023	60.00	
Totaling Mistake	11/08/2023	3,47,000.00	
Totaling Mistake	25/08/2023	17,28,084.00	
Totaling Mistake	20/09/2023	11,70,000.00	
Totaling Mistake	18/10/2023	24,917.00	
Totaling Mistake	08/11/2023	20,380.00	
Totaling Mistake	15/12/2023	1,94,218.00	
Totaling Mistake	09/01/2024	115.00	
Totaling Mistake	11/01/2024	115.00	
Totaling Mistake	19/02/2024	2,00,000.00	
Totaling Mistake	22/02/2024	2,475.00	
Add: Amount in payment side of tally & not in CB			43,30,172.00
Carry forward error			-
Closing CB balance			-
			77,44,044.00

VINOD KUMAR GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * BHOPAL

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नगर परिषद शमशाबाद
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