

## INDEPENDENT AUDITOR'S REPORT

To  
The CHIEF MUNICIPAL OFFICER,  
NAGAR PALIKA PARISHAD SHAMSHABAD (M.P)

Report on the Financial Statements

We have audited the accompanying Financial Statements of NAGAR PALIKA PARISHAD SHAMSHABAD, which comprises of the RECEIPTS AND PAYMENT ACCOUNTS for the year ended 31st march 2020.

### **Management's Responsibility for the Financial Statements**

The Management of Nagar Palika Parishad [hereby termed as "urban local body (ULB)"] is responsible for the preparation of these financial statements that give a true and fair view of the Receipts & Payments in accordance with the Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility also includes the design, implementation & maintenance of internal control relevant to the preparation and fair presentation of the financial statements, maintenance of adequate accounting records in accordance with the provision of the Madhya Pradesh Nagar Palika Adhiniyam 1961 and Madhya Pradesh municipal accounting manual (MPMAM) for safeguarding the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view 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 provision of the said Act, the accounting standards and matters which are required to be included in the Auditor's Report under the provisions of the relevant act.

We have conducted our audit in accordance with the auditing standards issued by the ICAI. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Accountant  
Nagar Parishad Shamsabad  
Distt Vidisha (M. P.)

मुख्य नगर परिषद अडिटर  
नगर पालिका, शम्शबाद  
13100 विदिशा (म.प्र.)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Nagar Parishad's preparation and presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nagar Parishad's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the interim financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

#### **Basis for Qualified Opinion**

The Nagar Palika Parishad has prepared its financial Statements on the basis of single entry principle (i.e. only cash book is maintained and that too for cash and all bank accounts with FDRs put together). While preparing cash book (for both cash & bank transactions) there is aggregate balance of Cash and all Bank accounts, Balance Confirmation in respect of FDRs with accrued interest thereon is also not made available to us; hence we are unable to comment upon. As audit for the FY 2019-20 is conducted by us during JULY 2020, physical verification of the same is also not possible. In addition to this, there are many commission, omission, errors of accounting concepts and totaling errors found in cash book. A detailed annexure for the same is also enclosed.

further books of account are converted into double entry system by Nagar Parishad by appointing a data compiler. As per information available to us Parishad has provided true and fair information to data compiler.

In compiled data we have found following defects. Our report is based on compiled data.

Defects are as follows:

1. There is credit bank balance in bank account as on 31.3.2020 amounting of Rs. 1,94,67,869.07.

Our audit is a financial audit rather than a proprietary audit. Since details explanation is asked in various phases.

**Accountant**  
Nagar Parishad Shamsabad  
Distt Vidisha (M. P.)

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

Parishad is range of system of proprietary audit through a Government auditor.

## COMMENTS FORMING PART OF AUDIT REPORT ON THE BASIS OF AUDIT SCOPE

### A) AUDIT OF REVENUE

1. Checking of revenue from various sources such as Sampatti kar, Sametkit kar, Shiksha Upkar, Rent, Interest, under various heads etc. has been done and found satisfactory. However, parishad could not achieve the recovery target of various revenue heads. Details of the same are given hereunder:

S. N.	Head	Traget	Achieved	Performance (%)
01	Rent	1704050	956400	56.30
02	Water tax	1591225	399140	25.80
03	Property tax	1178165	586508	49.78

2. Revenue Receipts from counterfoil have been checked and are found to be proper in accordance with the rules in this regard. Money collected has been duly deposited in respective Bank Accounts. Receipt books have been duly deposited in respective bank accounts.
3. All Revenue receipts are immediately deposited in the books account and there were generally no such cases found delay was beyond 2 working days.
4. Interest on Saving Bank/FDRs amounting to Rs.17,77,940 /- has been accounted for in the cash book. Further it has been observed that there are FDRs with bank but no Interest on FDRs is not incorporated in Books and no certificate is taken for the same from bank , details of FDRs are given following :

S.N.	FDR N.	FDR Date	FDR Amount	Per.	Maturity Date	Maturity Amount
01	STDN/13-14/018	25.03.2013	22,23,348	1YR	25.4.2014	24,24,360

6. No cases found where investments have been made on lesser rates.

Accountant  
Nagar Parishad Shamshebad  
Date: 13/11/13 (M. P.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका शम्शेबाद  
13/11/13

## **(B) AUDIT OF EXPNDITURE**

1. Checking of expenditure have been done.
2. We have audited the expenditures incurred by Nagar Palika Parishad under all the schemes and found the same in agreement with books of accounts.
3. Entries of cash book and their related vouchers have been checked and no discrepancy has been found thereof except as reported under our report.
4. It has been noticed that single entry is passed for multiple expenditure.
5. Monthly cash balances have been arrived at.
6. The funds have been utilized as per the prescribed guidelines and no specific cases of over payment have been found except as reported under our report.
7. Expenditures have been verified and have been found to be in accordance with the guidelines, act, rules framed in this regard.
8. All expenditure incurred has been found to be financially and administratively sanctioned limits except as reported. No cases of expenditures without approval or sanction have been found except where voucher not available for our verification.

### **AUDIT OF BOOK KEEPING:-**

1. Accounting rules have been followed during preparation of books of accounts however books are maintained on single entry system. Accounts should be maintained on accrual basis on double entry system as per Madhya Pradesh municipal accounting manual (MPMAM). In our opinion internal audit system should also implemented for proper and timely reporting.
2. No advances have been granted by the ULB during the period under audit.
3. The accounts of receipts and payments for projects funds have been duly checked and no discrepancy found.

**Accountant**  
Nagar Palika Parishad Shamshabad  
M. P.

मुख्य नगर पालिका अधिकारी  
नगर पालिका, शमशाबाद  
जिला, बाराबंकी

**1. Audit of FDR :-**

We audited the fixed Deposit of ULB and observed that :-

2. Interest earned on FDR is not recorded in cash book.
3. We have checked tenders/ bids invited by the ULB and found that proper tendering procedures are followed.
  - a) The audit of tenders has been carried out in detail.
  - b) Yes, the ULB has been called for through online e-tendering system for tender value of more than RS. 2lakhs.
  - c) The ULB has been collected and recorded the tender fee and bid processing fee receipts in the books. The performance security deposit, besides the EMD submitted at the time of tender award, has been found to be duly deducted from the running accounts bills as per rules.
  - d) No banks guarantees has been obtained or received in lieu of bid processing fee or performance guarantee from any contracting firm or agency.
  - e) The contract closure has been verified by us. However in some cases, it has been observed that.
    - a) the contract period has been exceeded the stipulated time period
    - b) The responsible engineer in-charge has not issued the completion certificate nor has recorded any reason for the non completion.

**(f) AUDIT OF GRANTS/LOANS**

1. We have verified receipts and payments of grants and found the same in agreement with books of accounts maintained by ULB.

**OTHER POINT AND GENERAL OBSERVATION WITH RECOMMENDATIONS**

1. At the end we are thankful to the officers and staff of the Palika Parishad for extending enough cooperation in conducting audit work, which made our job easier.
2. We have also verified the receipt of tender fee/ bid , processing fee , performance guarantee both during the construction and maintenance period and found the same satisfactory to the general principles regarding receipt of tender fee applicable to the ULB.

**Accountant**  
Municipal Palika Shamshabad  
Jalgaon (M.P.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका, शमशाबाद  
जिला जालगाव (म.प्र.)

3. We have verified grants given by the Central Govt. and State Govt. and its utilization by the ULB and observed that grants are utilized for the same purpose for which it is remitted to the ULB.
4. During the course of audit we have not found any loan provided for physical infrastructure.
5. It has been noticed that single entry is passed for salary paid to employees instead of bifurcation between salary to temporary employees and salary to permanent employees.
6. It has been noticed that GPF deducted not mentioned separately in tally data.
7. As per the information provided to us, there are 10 nos. of vehicle with the Palika parishad. Out of which two are not in use. Palika Parishad is not conducting fitness test of any of the vehicle. In absence of the fitness certificate, fine can be imposed by RTO & insurance claim may be denied by insurance company.
8. During the course of audit it has been observed that some overwriting in measurement book of paloghat to Ram mandir B.T Road.
9. EPF has not been deducted on Salary.

**Accountant**  
Nagar Parishad Shamshabad  
Distt Vidisha (M. P.)

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


## Opinion

In our opinion and to the best of our information and according to the explanation given to us, except for the effects of the matters described in the basis for qualified opinion in above paragraph, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:-

1. In the case of Receipts and Payments accounts, of the Receipts and Payments for the year ended on 31st March 2020.
2. In the case of Income & Expenditure accounts, of the surplus/deficits for the year ended on 31st March 2020.

For VIKAS KUMAR JAIN & Co.  
Chartered Accountants

PLACE: - SHAMSHABAD  
DATED: 25/11/2020

  
CA Vikas Jain  
Partner  
M.No. 105027

CA Vikas Jain  
Nagar Panchayat Shamsabad  
Dist. Mirzapur (M.P.)  
मुख्य जज, पंचायत, शमशबाद  
नगर पंचायत, शमशबाद  
जिला, मिर्जापुर, मध्य प्रदेश

**Balance Sheet of Municipal Council Shamshabad**  
as on 31/3/2020

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>				
<b>A1</b>	<b>Reserves and Surplus</b>				
	Municipal (General) Fund	B-1	11,644,293.40		11,462,728.83
	Earmarked Funds	B-2	1,824,424.00		1,824,424.00
	Reserves	B-3	58,791,009.29		61,611,736.21
	<b>Total Reserve &amp; Surplus</b>			<b>72,259,727</b>	<b>74,898,889.04</b>
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4		<b>72,599,613.00</b>	<b>94,445,936.00</b>
<b>A3</b>	<b>Loans</b>				
	Secured loans	B-5		-	-
	Unsecured loans	B-6		-	-
	<b>Total Loans</b>			-	-
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>			<b>144,859,340</b>	<b>169,344,825.04</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>				
<b>B1</b>	<b>Fixed Assets</b>	B-11			
	Gross Block		100,621,204.92		97,419,387.00
	Less: Accumulated Depreciation		41,830,195.63		35,807,650.79
	Net Block		58,791,009.29	<b>58,791,009</b>	<b>61,611,736.21</b>
	Capital work-in-progress		12,081,659.38	<b>12,081,659</b>	
	<b>Total Fixed Assets</b>			<b>70,872,668.67</b>	<b>61,611,736.21</b>
<b>B2</b>	<b>Investments</b>				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		<b>22,078,348</b>	<b>22,078,348.00</b>
	<b>Total Investments</b>			<b>22,078,348</b>	<b>22,078,348.00</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>				
	Stock in hand (Inventories)	B-14	2,917,488.70	<b>2,917,489</b>	<b>70,427.73</b>
	Sundry Debtors (Receivables)	B-15			
	Gross amount outstanding		11,855,191.32		
	Less: Accumulated provision against bad and doubtful Receivables		-	<b>11,855,191</b>	<b>9,790,200.66</b>
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	43,159,644.56	<b>43,159,645</b>	<b>81,582,197.00</b>
	Loans, advances and deposits	B-18	211,442.00	<b>211,442</b>	<b>211,442.00</b>
	<b>Total Of Current Assets</b>			<b>58,143,767</b>	<b>91,654,267.39</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>				
	Deposits received	B-7	4,659,446.90	<b>4,659,447</b>	<b>4,517,696.90</b>
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	1,255,891.66	<b>1,255,892</b>	<b>1,027,261.66</b>
	Provisions	B-10	320,105.00	<b>320,105</b>	<b>454,568.00</b>
	<b>Total Current Liabilities</b>			<b>6,235,444</b>	<b>5,999,527</b>
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>			<b>144,859,340</b>	<b>169,344,825</b>
<b>C</b>	<b>Other Assets</b>	B-19		-	-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>			<b>144,859,340</b>	<b>169,344,825</b>

For Municipal Council Shamshabad

मुख्य नगरपालिका अधिकारी  
Date: \_\_\_\_\_

Accounts Officer

नगरपालिका, नगरपालिका  
जिला, नगरपालिका

Nagar Palika Shamshabad  
Dist. Medana (M. P.)



**MUNICIPAL COUNCIL SHAMSHABAD**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
<b>A</b>	<b>INCOME</b>			
	Tax Revenue	IE-1	1,092,631	2,340,996
	Assigned Revenues & Compensation	IE-2	7,897,259	13,692,567
	Rental Income from Municipal Properties	IE-3	1,115,658	924,211
	Fees & User Charges	IE-4	679,417	80,597
	Sale & Hire Charges	IE-5	433,748	19,790
	Revenue Grants, Contributions & Subsidies	IE-6	31,781,050	15,310,118
	Income from Investments	IE-7	1,501,328	1,501,328
	Interest Earned	IE-8	442,670	1,929,956
	Other Income	IE-9	-	550
	<b>Total - INCOME</b>		<b>44,943,761</b>	<b>35,800,113</b>
<b>B</b>	<b>EXPENDITURE</b>			
	Establishment Expenses	IE-10	14,601,128	13,621,945
	Administrative Expenses	IE-11	2,037,570	2,487,610
	Operations & Maintenance	IE-12	21,836,558	12,561,045
	Interest & Finance Expenses	IE-13	-	-
	Programme Expenses	IE-14	49,395	320,305
	Revenue Grants, Contributions & subsidies	IE-15	215,000	223,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-19	6,022,545	6,262,143
	<b>Total - EXPENDITURE</b>		<b>44,762,196</b>	<b>35,476,049</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		181,565	324,064
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-	-
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		181,565	324,064
<b>F</b>	Less: Transfer to Reserve Funds		-	358,599
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		<b>181,564.57</b>	<b>(34,535)</b>

For Municipal Council Shamshabad

Chief Municipal Officer  
मुख्य नगर अधिकारी  
नगर परिषद शमशाद

Accountant  
Accounts Officer  
Nagar Parishad Shamshabad  
Distt. Meerut, U.P.

**Schedule IE - 1 : Tax Revenue**

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	566,500	1,166,300
11002	Water tax	451,620	865,979
11003	Sewerage Tax		17,117
11004	Conservancy Tax		-
11005	Lighting Tax		875
11006	Education tax		1,500
11007	Vehicle Tax		4,715
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		210,000
11051	Octroi & Toll		
11080	Other taxes	74,511	74,510
	<b>Sub-total</b>	<b>1,092,631</b>	<b>2,340,996</b>
11090	Tax Remissions and Refund [Schedule IE- 1 (a)]		-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>1,092,631</b>	<b>2,340,996</b>

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

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

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	31,000	7,000
12020	Compensation in lieu of Taxes / duties	7,866,259	13,685,567
12030	Compensations in lieu of Concessions		
	<b>Total assigned revenues &amp; compensation</b>	<b>7,897,259</b>	<b>13,692,567</b>

Accountant  
Shamsabad  
Dist. Mehsana (M. P.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका, शम्शबाद  
जिला मेहसाणा (म.प्र.)

**Schedule IE-3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	1,000,746	900,855
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		23,356
13080	Other rents	114,912	-
	<b>Sub-Total</b>		
13090	Less: Rent Remission and Refunds		
	<b>Sub-total</b>		
	<b>Total Rental Income from Municipal Properties</b>	<b>1,115,658</b>	<b>924,211</b>

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	1,000	725
14011	Licensing Fees	2,340	1,750
14012	Fees for Grant of Permit	10,422	69
14013	Fees for Certificate or Extract	10,234	5,374
14014	Development Charges		25
14015	Regularization Fees	42,085	-
14020	Penalties and Fines	21,797	9,720
14040	Other Fees	564,921	16,131
14050	User Charges	20,918	46,803
14060	Entry Fees		
14070	Service / Administrative Charges	5,700	
14080	Other Charges		
	<b>Sub-Total</b>	<b>679,417</b>	<b>80,597</b>
14090	Less: Rent Remission and Refunds		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>679,417</b>	<b>80,597</b>

**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		-
15011	Sale of Forms & Publications	433,748	19,790
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>433,748</b>	<b>19,790</b>

**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	31,781,050	15,289,718
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		20,400
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>31,781,050</b>	<b>15,310,118</b>

**Schedule IE-7: Income from Investments - General Fund**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	1,501,328	1,501,328
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	<b>Total Income from Investments</b>	<b>1,501,328</b>	<b>1,501,328</b>

**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	442,670	1,929,956
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest	-	-
	<b>Total - Interest Earned</b>	<b>442,670</b>	<b>1,929,956</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income		550
	<b>Total Other Income</b>	<b>-</b>	<b>550</b>

ACCOUNTANT  
Muzaffargarh District  
Muzaffargarh (S.D.O.)

मुख्यालय परीक्षा अधिकारी  
नगरपालिका कार्यालय  
जिला विद्या (स.प्र.)

**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	13,207,168	12,120,452
21020	Benefits and Allowances	134,320	363,545
21030	Pension	859,640	490,126
21040	Other Terminal & Retirement Benefits	400,000	647,822
<b>Total establishment expenses</b>		<b>14,601,128</b>	<b>13,621,945</b>

**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	433,311	42,009
22012	Communication Expenses	77,080	36,502
22020	Books & Periodicals	16,108	16,236
22021	Printing and Stationery	130,477	249,723
22030	Traveling & Conveyance	573,590	583,694
22040	Insurance	12,667	426,767
22050	Audit Fees	25,000	44,320
22051	Legal Expenses	30,000	-
22052	Professional and other Fees	173,641	507,173
22060	Advertisement and Publicity	461,260	451,052
22061	Membership & subscriptions		
22080	Other Administrative Expenses	104,436	130,134
<b>Total administrative expenses</b>		<b>2,037,570</b>	<b>2,487,610</b>

**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	3,337,648	3,404,278
23020	Bulk Purchases		-
23030	Consumption of Stores		
23040	Hire Charges	1,860,948	46,600
23050	Repairs & maintenance -Infrastructure Assets	7,557,325	2,099,917
23051	Repairs & maintenance - Civic Amenities	3,461,345	1,926,571
23052	Repairs & maintenance - Buildings	286,808	153,336
23053	Repairs & maintenance - Vehicles	555,450	321,120
23054	Repairs & maintenance - Furnitures	1,500	14,590
23055	Repairs & maintenance - Office Equipments	1,224,735	85,336
23056	Repairs & maintenance - Electrical Appliances	81,820	207,535
23059	Repairs & maintenance - Others	-	2,540
23080	Other operating & maintenance expenses	3,468,979	4,299,222
<b>Total operations &amp; maintenance</b>		<b>21,836,558</b>	<b>12,561,045</b>

**Accountant**  
Nagar Parishad Shamohad  
Muzha (M. P.)

मुख्य नगर पंचायत अधिकारी  
नगर पंचायत रामगढ़  
जिला विवेका (म.प्र.)

**Schedule IE-13: Interest & Finance Charges**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	-	-
24070	Bank Charges		
24080	Other Finance Expenses	-	
	<b>Total Interest &amp; Finance Charges</b>	-	-

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	37,395	14,800
25020	Own Programs	12,000	305,505
25030	Share in Programs of others		-
	<b>Total Programme Expenses</b>	49,395	320,305

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	215,000	223,000
26030	Subsidies [specify details]		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	215,000	223,000

**Schedule IE-16: Provisions & Write off**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>	-	-

**Accountant**  
Nagar Palikha Shamnabad  
Dist. & Jena (G. P.)

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

### Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	<b>Total Miscellaneous expenses</b>	-	-

**Schedule IE-18: Prior Period Items (Net)**

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

महाराष्ट्र शासन, न्याय विभाग  
जिल्हा न्यायालय, मुंबई

**MUNICIPAL COUNCIL SHAMSHABAD**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	<b>Opening Balances*</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	81,582,197	75,635,607				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
110	Tax Revenue	492,729	945,455	210	Establishment Expenses	4,543,165	7,564,560
120	Assigned Revenues & Compensations	7,897,259	13,692,567	220	Administrative Expenses	2,037,570	2,101,439
130	Rental income from Municipal Properties	957,893	834,290	230	Operations and Maintenance	11,990,464	7,272,188
140	Fees & User Charges	679,417	80,597	240	Interest & Finance Charges	-	-
150	Sale & Hire Charges	433,748	19,790	250	Programme Expenses	49,395	320,305
160	Revenue Grants, Contributions & Subsidies	-	20,400	260	Revenue Grants, Contributions & Subsidies	215,000	223,000
170	Income from Investments			270	Purchase of Stores		
171	Interest Earned	442,670	1,929,956	271	Miscellaneous expenses		
180	Other Income	-	550	285	Prior period		
	<b>Non-Operating Receipts-</b>				<b>Non-Operating Payments</b>		
330	Loans Received			340	Refund of Deposits		31,250
340	Deposits Received	141,750	327,500	35020	Recoveries Payable	801,033	1,239,253
320	Grants and contribution for specific purposes	7,114,000	20,884,420	35011	Employee Liabilities	9,630,730	5,997,630
350	Other Liabilities	950,400	1,098,738	35010	Creditors	19,494,546	4,002,002
35090-01	Sale proceeds from Assets			36010	Provisions for Expense	454,568	508,025
35090-02	Realisation of Investment - General Fund			410	Acquisition / Purchase of Fixed Assets	1,079,027	1,490,012
35090-02	Realisation of Investment - Other Funds			35080	Other Miscellaneous	950,400	938,980
341	Deposit works			420	Investments - General Fund		
35041	Revenue Collected in Advance			421	Investments - Other Funds		
431	Sundry Debtors	194,004		460	Loans & Advances (Asset)		
	Loans & Advances to Employees (recovery)			430	Stock in Hand	6,480,524	2,199,029
	Other Loans & Advances (recovery)	-	-	440	Prepaid Expenses		
					<b>Closing Balances #</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	43,159,645	81,582,197
	<b>TOTAL</b>	<b>100,886,067</b>	<b>115,469,870</b>		<b>TOTAL</b>	<b>100,886,067</b>	<b>115,469,870</b>

Accountant  
Municipal Council Shamsabad  
Shamsabad (M.P.)

मुख्य नगर पालिका कार्यालय  
नगर पालिका, शम्शबाद  
जिला पठरिया (म.प्र.)



**NAGAR PALIKA, SHAMSHABAD**  
**BANK RECONCILIATION STATEMENT**  
**31/03/2020**

SBI Bank	53037771398	47,922,993.44
CMPG Bank	200407101009572	508,138.10
CMPG Bank	200401010035373	2,345,763.00
Opening Balance As per Pass Book		50,776,894.54
Opening Balance As per cash book		49,998,690.00
Add : Opening Differnce		778,204.54
Closing Balance As Per Cash Book		30154678.56

Add: Cheque Issue But Not Presented In Bank

Date	Chque No	Amount	Bank Account
06/04/2018		656,289.00	
17/04/2018		750.00	
28/04/2018		365.00	
24/05/2018		142,488.00	
12/06/2018		691,643.00	
30/07/2018		258,205.00	
04/08/2018		284,976.00	
21/08/2018		75,264.00	
24/08/2018		35,622.00	
04/09/2018		14,616.00	
05/09/2018		76,440.00	
05/09/2018		14,331.00	
11/09/2018		71,244.00	
24/09/2018		40,000.00	
29/09/2018		2,570.00	
09/10/2018		639,966.00	
21/10/2018		35,000.00	
05/12/2018		10,000.00	
19/12/2018		43,984.00	
03/01/2019		10,000.00	
12/02/2019		5,952.00	
22/02/2019		1,255.00	
23/02/2019		49,000.00	
06/03/2019		38,790.00	
08/03/2019		105,950.00	
13/03/2019		389,658.00	
15/03/2019		240,353.00	
20/03/2019		249,352.00	
30/03/2019		750,960.00	

4,935,023.00

Less : Amount Credit in Cash Book But Not in Pass Book

Date	Amount	Bank Account
28/04/2018	1,638.00	
28/04/2018	500.00	
28/05/2018	800.00	
28/05/2018	128,450.00	
29/05/2018	477,000.00	
31/05/2018	106,000.00	
10/08/2018	300.00	
25/10/2018	2,000.00	
31/10/2018	1,264,111.00	
31/10/2018	665,911.00	
12/11/2018	32.00	
03/01/2019	7,485.00	

Accountant  
Shamshabad  
31/03/2020 (M. P.)

मुकुन्द नारायण प. शिंदे  
नगर पालिका, शमशबाद  
31/03/2020

2,654,227.00

**Add: Amount Credit in Pass Book But Not in Cash Book**

Date	Amount	Bank Account
02/04/2018	481,780.00	
03/04/2018	49,817.00	
04/12/2018	800.00	
17/04/2018	128,450.00	
24/04/2018	67,955.00	
29/04/2018	106,000.00	
29/04/2018	28,000.00	
01/05/2018	2,016.00	
21/06/2018	17,440.00	
13/07/2018	71,024.00	
03/11/2018	20,000.00	
07/12/2018	3,000.00	
10/01/2019	100.00	
28/01/2019	2,300.00	
07/02/2019	7,485.00	
10/01/2019	200,000.00	
20/09/2019	530,000.00	

1,716,167.00

**Less: Amount Debit in Bank But Not in Cash Book**

Date	Chque No	Amount	Bank Account
04/04/2018		6,249.34	
25/04/2018		67,955.00	
05/05/2018		225.00	
07/05/2018		750.00	
16/05/2018		1,400.00	
25/05/2018		94,992.00	
25/05/2018		11,874.00	
15/06/2018		532,064.54	
07/07/2018		14,980.00	
13/07/2018		71,024.00	
01/08/2018		27,651.00	
02/08/2018		250,004.00	
03/08/2018		2,991.00	
04/08/2018		5,600.00	
06/08/2018		284,979.00	
10/08/2018		2,601.00	
27/08/2018		75,264.00	
07/09/2018		23,748.00	
07/09/2018		11,874.00	
19/09/2018		17,811.00	
19/09/2018		53,433.00	
04/10/2018		40,000.00	
08/10/2018		300.00	
09/10/2018		10,970.00	
11/10/2018		713,382.00	
01/11/2018		760.00	
03/11/2018		14,331.00	
06/11/2018		10,000.00	
20/12/2018		10,320.00	
25/12/2018		33,664.00	
19/02/2019		2,950.00	
27/02/2019		40,000.00	
07/03/2019		3,930.00	
08/03/2019		106,870.00	
16/03/2019		38,795.90	
25/03/2019		342,558.00	
31/10/2019		582,000.00	
24/06/2019		252,254.00	
12/09/2019		426,386.00	

Accountant  
Narayan Prasad Shamsabad  
Jyoti Prasad (M. P.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका, बाराकलाव  
जिला चित्तौड़ (राज.)

**Add: Total Mistake**

Date	CBN	Amount	Bank Account
02/04/2018		0.39	
02/05/2018		-583	
12/06/2018		-4	
04/08/2018		1264111.34	
04/09/2018		-90635	
18/10/2018		-21000	
02/11/2018		60	
10/12/2018		-7968	
03/01/2019		-12100	
13/03/2019		-240353	
15/03/2019		-38790	

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Cashbook

**Less: Bank Charge**

Date	CBN	Amount	Bank Account
28/05/2018		20.65	
286-18		2.95	
04/07/2018		20.65	
01/08/2018		5.9	
06/08/2018		5.9	
11/09/2018		59	
27/11/2018		2.95	
01/01/2019		2.95	
30/06/2019		17.7	
10/07/2019		2.95	
12/07/2019		2.95	
12/07/2019		2.95	
24/07/2019		2.36	
24/07/2019		2.36	
25/07/2019		5.31	
25/07/2019		5.31	
25/07/2019		5.31	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		5.31	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
25/07/2019		2.36	
26/07/2019		2.36	
02/08/2019		33.04	
06/08/2019		7.08	
02/09/2019		26.52	
02/09/2019		2.36	
03/09/2019		4.72	

### Bank Interest

Date	Amt
25/12/2019	182535
25/09/2019	255954

ACCOUNTING

**Totaling Mistake**

Date	Amt	
27/04/2019	50	
09/05/2019	-130	
15/05/2019	-12	
26/08/2019	120	
01/09/2019	30198182	
02/09/2019	524	
03/09/2019	2569	
04/09/2019	13660	
05/09/2019	12454	
06/09/2019	571	
07/09/2019	300573	
08/09/2019	-1047614	
09/09/2019	451	
11/09/2019	-48966085	
01/03/2020	-21315730.18	
02/03/2020	-375004	
03/03/2020	7725	
04/03/2020	3181	
05/03/2020	901366	
06/03/2020	-430	
07/03/2020	-948147	
08/03/2020	-68310	
09/03/2020	9120	
11/03/2020	125355	
12/03/2020	181865	
13/03/2020	40856	
14/03/2020	13145	
15/03/2020	700	
16/03/2020	245	
17/03/2020	30170	
18/03/2020	22295039.18	(18,583,541.00)

**SBI Bank 53037771398 10,502,318.22**

**CMPG Bank 200407101009572 319,107.33**

**CMPG Bank 200401010035373 2,628,881.00**

**Closing Balance As Per Cash Book 13,450,306.55**

**Closinng Balance As Per Pass Book 13,450,306.55**

मुद्रा मन्त्रालय (अखिल)  
भारत सरकार  
जिला विपरीत (अखिल)

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					11,462,729	11,462,729
	Additions during the year						
31090-02	• Surplus for the year					181,565	181,565
	• Transfers						
	• Prior period mistakes						
	Total (Rs.)					181,565	181,565
	Deductions during the year						
	• Deficit for the year						
	• Last Year Capital Reserve						
	Total (Rs.)						
310	Balance at the end of the current year					11,644,293.40	11,644,293

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance			1,824,424			1,824,424
(b) Additions to the Special						
• Transfer from Municipal Fund						
• Interest/Dividend earned on						
• Profit on disposal of Special						
• Appreciation in Value of Special						
• Other addition (Specify nature)						
Total (b)						
(c) Payments out of funds						
[I] Capital expenditure on:						
• Fixed Asset						
• Others						
[II] Revenue Expenditure on:						
• Salary, Wages and allowances						
• Rent/Other administrative						
[III] Other:						
• Loss on disposal of Special						
• Diminution in Value of Special						
• Transferred to Municipal Fund						
Total (c)						
Net Balance of Special Funds (a)			1,824,424			1,824,424

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (1+4)	6	7 (5-6)
31210	Capital Contribution	51,611,736	2,24,318	53,85,854	6,32,545	58,77,627
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Classed)					
31240	Statutory Reserve					
31250	General Reserve					

31260	Last Year Capital Reserve					
	<b>Total Reserve funds</b>	<b>61,611,736</b>	<b>5,291,818</b>	<b>64,873,554</b>	<b>6,072,548</b>	<b>88,991,009</b>

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32.010	32.020	32.030	32.040	32.080	
(a) Opening Balance	45,817,299	46,954,490	1,674,147			94,445,936
(b) Additions to the Grants						7,114,000
• Grant received during the year		7,114,000				
• Interest/Dividend earned on						
• Profit on disposal of Grant						
• Appreciation in Value of Grant						
• Other addition (Specify nature)						7,114,000
<b>Total (b)</b>		7,114,000				7,114,000
<b>Total (a + b)</b>	45,817,299	54,068,490	1,674,147			101,559,936
(c) Payments out of funds						5,291,818
• Capital expenditure on Fixed	1,029,477	2,172,351				
• Capital Expenditure on Other						25,758,505
• Revenue Expenditure on	2,740,253	16,018,252				
o Salary, Wages, allowances etc.						
o Rent						
• Other:						
o Loss on disposal of Grant						
o Grants Returned						
• Other administrative charges						28,963,323
<b>Total (c)</b>	10,769,730	18,190,593				28,960,323
<b>Net balance at the year end</b>	<b>35,047,569</b>	<b>35,877,897</b>	<b>1,674,147</b>			<b>72,599,613</b>

Schedule B-5: Secured Loans

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

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	<b>Total Unsecured Loans</b>		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	4,266,747	4,124,997
34020	From Revenues	392,700	392,700
34030	From staff		
34080	From Others		
	<b>Total deposits received</b>	<b>4,659,447</b>	<b>4,517,697</b>

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	503,984	503,984
35011	Employee Liabilities	660,026	389,242
35012	Interest Accrued and Due		
35020	Recoveries Payable	6,800	48,954
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	85,082	85,082
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>1,255,892</b>	<b>1,027,262</b>

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	320,105	454,568
36020	Provision for Interest		
36030	Provision for Other Assets		
	<b>Total Provisions</b>	<b>320,105</b>	<b>454,568</b>

Accountant  
Nagar Palika Shamshabad  
Dist. Warangal (M.P.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका, शमशाबाद  
जिला वाराणसी (उ.प्र.)

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	412,885	-	-	412,885	-	-	-	-	412,885	5
41020	Buildings	3,844,792	-	-	3,844,792	1,086,283	154,796	-	1,241,079	2,603,713	1,136,751
	Infrastructure Assets						-				
41030	• Roads and Bridges	27,024,665	2,122,791	-	29,147,456	22,171,877	2,619,974	-	24,791,851	4,355,605	3,335,145
41031	• Sewerage and drainage	12,150,461	-	-	12,150,461	3,316,482	810,030	-	4,126,512	8,023,949	506,899
41032	• Water ways	44,135,603	1,029,477	-	45,165,080	4,758,486	1,483,057	-	6,241,543	38,923,536	28,876
41033	• Public Lighting	714,548	-	-	714,548	398,593	71,411	-	470,007	244,541	435
	Lakes and Ponds	-	-	-	-	-	-	-	-	2	2
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	1,895,427	-	-	1,895,427	556,470	186,043	-	742,513	1,152,914	1
41050	• Vehicles	4,452,308	-	-	4,452,308	2,406,626	395,028	-	2,801,654	1,650,654	2,145,500
41060	• Office & other equipment	1,275,817	16,700	-	1,292,517	928,778	255,867	-	1,184,645	107,872	33,079
41070	• Furniture, fixtures, fittings and electrical appliances	519,881	32,850	-	552,731	184,054	46,337	-	230,391	322,340	24,442
4180	• Other fixed assets	993,000	-	-	993,000	-	-	-	-	993,000	-
	Total	97,419,387	3,201,818	-	100,621,205	35,807,651	6,022,545	-	41,830,196	58,791,009	7,207,043
41210	Work-in-progress	-	12,081,659	-	12,081,659	-	-	-	-	12,081,659	-
	Total	97,419,387	15,283,477	-	112,702,864	35,807,651	6,022,545	-	41,830,196	70,872,669	40,981,388

Accountant  
Shamir (M.P.)

गुणवत्तापूर्ण शिक्षण  
आपके बच्चे के लिए  
बिना किसी रुकावट के



**Schedule B-12: Investments - General Funds**

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

**Schedule B-13: Investments - Other Funds**

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments			22,078,348	22,078,348
	<b>Total of Investments Other Fund</b>		-	22,078,348	22,078,348

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	2,917,489	70,428
43020	Loose Tools		-
43080	Others		-
	<b>Total Stock in hand</b>	2,917,489	70,428

**Accountant**  
Nagar Parishad Ghantachod  
Vadgaon (M. P.)

Date: 10/10/2019

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years	929,138		929,138	841,130
	More than 5 years*				
	Sub - total	929,138	-	929,138	841,130
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	929,138	-	929,138	841,130
43120	<b>Receivables for Other Tax</b>				
	Less than 3 years	1,218,512		1,218,512	1,035,343
	More than 3 years*				
	Sub - total	1,218,512	-	1,218,512	1,035,343
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,218,512	-	1,218,512	1,035,343
43130	<b>Receivables for Fees &amp; User Charges</b>				
	Less than 3 years	2,014,771		2,014,771	1,880,080
	More than 3 years*				
	Sub - total	2,014,771	-	2,014,771	1,880,080
43140	<b>Receivables from Other Sources</b>				
	Less than 3 years	7,692,770		7,692,770	6,033,648
	More than 3 years*				
	Sub - total	7,692,770	-	7,692,770	6,033,648
	<b>Total of Sundry Debtors (Receivables)</b>	<b>11,855,191</b>	<b>-</b>	<b>11,855,191</b>	<b>9,790,201</b>

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	<b>Total Prepaid Expenses</b>		

**Accountant**

Nagar Parishad, Simla

मुख्य नगर पालिका अधिकारी

नगर पालिका, शिमला

दिनांक 15/05/2018

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	18,765	13,765
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	35,901,597	35,901,597
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	7,239,283	45,666,835
45024	Post Office		
	Sub-total	43,140,880	81,568,432
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks		
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total		
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total		
	Total Cash and Bank balances	43,159,645	81,532,197

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	150,500	-	-	150,500
46020	Employee Provident Fund Loans	500			500
46030	Loans to Others				
46040	Advance to Suppliers and Contractors				
46050	Advance to Others	3,200			3,200
46060	Deposit with External	57,242			57,242
46080	Other Current Assets				
	Sub -Total	211,442			211,442
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18]				
	Total Loans, advances and deposits				211,442

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

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

**Schedule B-19: Other Assets**

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

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

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

Accountant  
Nagar Parishad Shamsabad  
Distt. Vidisha (M. P.)

मुख्य अधिकारी  
नगर पंचायत शम्भानाथ  
जिला विन्ध्यवासिनी (म.प्र.)