

AUDIT REPORT

OF

NAGAR PARISHAD SHAHPUR

Address:

NAGAR PARISHAD SHAHPUR
DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2023

Balwinder Associates

Office Address:

5/15B, Sadar Bazar

Sagar (M.P.) – 470002

Contact No. +91-735425566

E-mail: ca.jasmeetsaluja@gmail.com

Web: www.balwinderassociates.com

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B,
Sadar Bazar,
Sagar (M.P) 470002
Email: ca.jasmeetsaluja@gmail.com
Contact: +91 735425566
Web: www.balwinderassociates.com

To,

**The Chief Municipal Officer
Nagar Parishad Shahpur
District Sagar (M.P)**

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Shahpur. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar

For Balwinder Associates
Chartered Accountants



Jasmeet Singh Saluja

CA Jasmeet Singh Saluja
Partner
M No 428742

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B,
Sadar Bazar,
Sagar (M.P) 470002
Email: ca.jasmeetsaluja@gmail.com
Contact: +91 735425566
Web: www.balwinderassociates.com

To,

**Directorate,
Urban Administration & Development
Main Rd 1, Opp Chirtraali,
No 6 Locality, Shivaji Nagar,
Bhopal, Madhya Pradesh, 462016**

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Shahpur. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar

For Balwinder Associates
Chartered Accountants



Jasmeet Singh Saluja

CA Jasmeet Singh Saluja
Partner
M No 428742

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B,
Sadar Bazar,
Sagar (M.P) 470002

Email: ca.jasmeetsaluja@gmail.com

Contact: +91 735425566

Web: www.balwinderassociates.com

AUDITOR'S REPORT


We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD SHAHPUR DIST. SAGAR (M.P.)** as at **31st March, 2023**. These financial statements are the responsibility of the NAGAR PARISHAD SHAHPUR DIST. SAGAR (MP).


This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion


लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opinion as no relevant documentation were shown relating to the figures appearing in balance sheet.

Place: Sagar (MP)
Date: 22/10/2023



For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
(Partner)


M. No. 428742


UDIN: 23428742BGWXLZ8612

परीक्षण विवरण
वर्ष 2022-23
नगर परिषद शाहपुर
जिला सागर (म.प्र.)

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया गया हमारे द्वारा आय-व्यय की जांच केशबुक से सेंपलिंग के आधार पर की गई है। निकाय द्वारा बनाया आय- व्यय पत्रक सलंग्र है।
2	रेवेन्यू रिसीट को रिसीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा रेवेन्यू रिसीट को केशबुक से सेंपलिंग के आधार पर जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	अंकेक्षण के दौरान पाया गया की कुछ स्थितीयो मे नगद 2 दिनों के बाद भी जमा किया गया है। उक्त के संबंध मे अधिकारियों को सूचना दी गई एवं केश खाते की नकल भी उपलब्ध कराई गई।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर केशबुक एवं लेखापाल केशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जिस दौरान पाया गया की कुछ आय एवं व्यय मद की राशि को केशबुक में रिकॉर्ड किया गया है परंतु उसका विवरण नहीं लिखा गया है। तदुपरान्त उक्त संबंध मे लेखापाल को सूचित किया गया एवं लेखापाल द्वारा केशबुक मे निहित स्थान पर प्रविष्टी कर सुधार किया गया।




लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	<p>हमने अधिकारियों के साथ इस मुद्दे पर चर्चा की अधिकारियों द्वारा हमें सूचित किया कि निकाय द्वारा वार्षिक बजट बनाया जाता है जिसमें वार्षिक बजटेड राशि एवं उनकी वसूली का विवरण तैयार किया जाता है वार्षिक बजट से हमें निम्न जानकारी प्राप्त हुई:</p> <p>राजस्व कर:-</p> <table border="1" data-bbox="778 465 1481 1137"> <thead> <tr> <th>क्र.</th> <th>मद का नाम</th> <th>वार्षिक मांग</th> <th>वार्षिक वसूली</th> <th>वसूली का प्रतिशत</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>संपत्ति कर</td> <td>1790349</td> <td>430304</td> <td>24.0%</td> </tr> <tr> <td>2</td> <td>समेकित कर</td> <td>1510870</td> <td>300855</td> <td>19.9%</td> </tr> <tr> <td>3</td> <td>नगरीय विकास कर</td> <td>477449</td> <td>97130</td> <td>20.3%</td> </tr> <tr> <td>4</td> <td>शिक्षा उपकर</td> <td>19719</td> <td>9694</td> <td>49.1%</td> </tr> <tr> <td>5</td> <td>जल उपभोक्ता प्रभार</td> <td>2728324</td> <td>398861</td> <td>14.6%</td> </tr> <tr> <td>6</td> <td>दुकान किराया</td> <td>1236432</td> <td>599082</td> <td>48.4%</td> </tr> </tbody> </table>	क्र.	मद का नाम	वार्षिक मांग	वार्षिक वसूली	वसूली का प्रतिशत	1	संपत्ति कर	1790349	430304	24.0%	2	समेकित कर	1510870	300855	19.9%	3	नगरीय विकास कर	477449	97130	20.3%	4	शिक्षा उपकर	19719	9694	49.1%	5	जल उपभोक्ता प्रभार	2728324	398861	14.6%	6	दुकान किराया	1236432	599082	48.4%
क्र.	मद का नाम	वार्षिक मांग	वार्षिक वसूली	वसूली का प्रतिशत																																	
1	संपत्ति कर	1790349	430304	24.0%																																	
2	समेकित कर	1510870	300855	19.9%																																	
3	नगरीय विकास कर	477449	97130	20.3%																																	
4	शिक्षा उपकर	19719	9694	49.1%																																	
5	जल उपभोक्ता प्रभार	2728324	398861	14.6%																																	
6	दुकान किराया	1236432	599082	48.4%																																	
6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन।	लेखापाल ने हमें बताया की निकाय के पास मौजूदा वित्तीय वर्ष में कोई भी एफ डी नहीं है।																																			
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं																																			
<p>B व्यय की लेखा परीक्षा</p>																																					
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	<p>हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैशबुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की संपलिंग के आधार पर कैश बुक से चेकिंग की गई।</p> <p>परिषद् के द्वारा योजनाओं के अंतर्गत किये गए व्ययों का रिकॉर्ड पृथक रूप से तैयार नहीं किया जाता है।</p>																																			



2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमारे द्वारा केशियर केशबुक एवं लेखापाल केशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जिस दौरान पाया गया की कुछ आय एवं व्यय मद की राशि को केशबुक में रिकॉर्ड किया गया है परंतु उसका विवरण नहीं लिखा गया है। तदुपरान्त उक्त संबंध में लेखापाल को सूचित किया गया एवं लेखापाल द्वारा केशबुक में निहित स्थान पर प्रविष्टी कर सुधार किया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर नहीं पाई गई। नगर परिषद के केशबुक एवं बैंक बैलेन्स के बीच अंतर है जिसके लिए बी.आर.एस बनाकर अंतर में सुधार किया गया है। नगर परिषद द्वारा बनाया गया बी.आर.एस पत्रक संलग्न है।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जांच।	चूँकि परिषद् के द्वारा अनुदान पंजी नहीं बनाई गई है एवं परिषद् के द्वारा योजनाओं के अंतर्गत किये गए व्ययों का रिकॉर्ड पृथक रूप से तैयार नहीं किया जाता है। इस कारणवश हम विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूपता को जाँचने में समर्थ नहीं है।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा व्ययों को सेंपलिंग के आधार पर जांचा गया जिसमें देखा गया की व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये हैं।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा व्ययों को सेंपलिंग के आधार पर जांचा गया जिसमें देखा गया की व्यय वित्तीय एवं प्रशासनिक अधिकारियों द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए हैं।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाये गए हैं।
9	अन्य मामले	अंकेक्षण के दौरान निम्न मामले सामने आए:- 1. निकाय द्वारा डीके मशीनरी को जल प्रदाय सामग्री

		<p>प्रदान करने के एबज में भुगतान किया गया था जिसमें आयकर अधिनियम के टीडीएस कटौती नियमों के तहत 2% की दर से कटौती की जानी थी जो की नहीं की गई है।</p> <p>2. निकाय द्वारा एम के ट्रेडर्स को भंडार सामग्री प्रदान करने के एबज में भुगतान किया गया था जिसमें आयकर अधिनियम के टीडीएस कटौती नियमों के तहत 2% की दर से कटौती की जानी थी जो की नहीं की गई है।</p> <p>3. निकाय द्वारा रमेश पटेल को मोटर पम्प सुधार कार्य करने के एबज में भुगतान किया गया था जिसमें आयकर अधिनियम के टीडीएस कटौती नियमों के तहत 2% की दर से कटौती की जानी थी जो की नहीं की गई है।</p> <p>4. निकाय द्वारा शिवम टेकनो कंसल्टेंट को डीपीआर तैयार करने के एबज में भुगतान किया गया था जिसमें आयकर अधिनियम के टीडीएस कटौती नियमों के तहत 10% की दर से कटौती की जानी थी जो की 2% की दर से की गई है।</p>
C	बुक कीपिंग की लेखा परीक्षा	
1	सभी खाते बही एवं स्टोर्स की जांच।	<p>निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर और जेड कैशबुक में भी तैयार किया गया है।</p> <p>निकाय द्वारा कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया गया है साथ ही साथ निकाय द्वारा रेवन्यू एवं कैपिटल एक्सपेंडीचर को अलग-अलग नहीं दर्शाया गया है। निकाय द्वारा टेंडर रजिस्टर नहीं बनाया गया है, इससे यह स्पष्ट नहीं हो पता है कि वर्ष में कितने टेंडर प्राप्त हुए हैं, भविष्य में टेंडर रजिस्टर पर विशेष ध्यान देने की आवश्यकता है और उसे पूर्ण किया जाना अनिवार्य है। एवं इसका सत्यापन भी अधिकारियों के द्वारा किया जाना चाहिए।</p>
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए।



3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलिएशन की जांच।	परिषद् द्वारा बैंक रेकन्सिलिएशन विवरण बनाये गए हैं जो की संलग्न है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान।	निकाय द्वारा ग्रांट रजिस्टर नहीं बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को केशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियों को सेंपलिंग के आधार पर केशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमें बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	नगर परिषद् के द्वारा कोई भी ऐसा रिकॉर्ड तैयार नहीं किया जाता है जिससे की परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान किया जा सके।
D एफडीआर के लेखा परीक्षा		
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच।	निकाय द्वारा कोई भी एफ.डी.आर नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच।	लागू नहीं
3	ऐसे मामले जहाँ पर फिक्स्ड डिपाजिट एवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच।	लागू नहीं
E निविदाएं / बोली की लेखा परीक्षा		
1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है। हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग की गई जो की सही पाए गए।



2	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच।	हमारे द्वारा सैंपलिंग के आधार पर जांच की गई टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है। हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग की गई जो की सही पाए गए।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच।	हमारे द्वारा यु.एल.बी द्वारा आमंत्रित निविदा / बोली की जांच सैंपलिंग के आधार पर कि गई एवं जाच के दौरान यह पाया गया कि, टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है, और उनसे जुड़ी हुई निविदा शुल्क भी सीधे बैंक खाते में प्राप्त होती है जिसका निकाय द्वारा कोई भी रिकॉर्ड नही बनाया गया है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित में न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F अनुदान और ऋण की लेखापरीक्षा		
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा ग्रांट रजिस्टर एवं ग्रांट यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाया गया है। जिसके आभाव में यह जांच कर पाना संभव नहीं है।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा ग्रांट रजिस्टर एवं ग्रांट यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाया गया है। जिसके आभाव में यह जांच कर पाना संभव नहीं है।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपणी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न न होने के संभावित कारणों पर टिपणी।	लागू नहीं
4	कैपिटल रिसीट / ग्रांट्स / सामान्य खर्चों के लिया प्राप्त लोन के पैसों में डायवर्सन के मामलों की जाँच।	लागू नहीं

Date: 22/10/2023
Place: Sagar (MP)



For Balwinder Associates
Chartered Accountants

Jasmeet Singh

CA Jasmeet Singh Saluja
Partner

M. No. 428742

UDIN: 23428742BGWXLZ8612

For Accountant
लखापाल

नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Nagar Parishad Shahpur

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी

नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Nagar Parishad Shahpur

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahpur

Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
		Year 2022-23	Year 2021-22	% of Growth		
1	Audit of Revenue / राजस्व कर वसूली					
		Year 2022-23	Year 2021-22	% of Growth		
(i)	संपत्तिकर	3,16,839.00	3,85,678.00	-17.85%	Growth rate is Negative.	MC has to see in this area of Collection and required continuous grow.
(ii)	समीकित कर	4,08,254.00	1,10,653.00	268.95%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iii)	नगरीय विकास उपकर	1,63,038.00	59,555.00	173.76%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iv)	शिक्षा उपकर	3,413.00	4,965.00	-31.26%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	8,91,544	5,60,851			
	नैर राजस्व वसूली					
(i)	भवन भूमि किराया	5,97,448.00	6,02,350.00	-0.81%	Growth rate is Negative.	MC has to see in this area of Collection and required continuous grow.
(ii)	जल उपयोक्ता प्रसार	3,51,934.00	7,26,683.00	-51.57%	Growth rate is Negative.	MC has to see in this area of Collection and required continuous grow.
(iii)	टोस अपशिष्ट प्रबंधन उपयोक्ता प्रसार	-	-	0.00%		


लेखापाल
 नगर परिषद शाहपुर
 जिला शाहपुर (म.प्र.)

Page 1 of 4

मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला शाहपुर (म.प्र.)



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahpur

Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	3,99,251.00	2,51,161.00	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
		कुल योग	13,48,633		
		महा योग	22,40,177		
2	Audit of Expenditure	Refer to Schedule 'B'		Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'		Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'		Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'		Refer to Schedule 'E'	Refer to Schedule 'E'


लेखापाल

नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी

नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23


Name of ULB : Municipal Council Shahpur

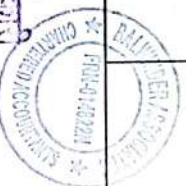
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
6	Audit of Grants & Loans	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.84 times of Revenue Income		


मुख्यालय
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

Page 3 of 4


मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)




Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahpur

Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
	b) Percentage of Capital Expenditure with respect to Total Expenditure	65.16%		
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'


नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


जुझा नगर पालिका आविकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742


NAGAR PARISHAD SHAHPUR


SHAHIPUR DISTRICT SAGAR (M.P)
Revised Abstract Sheet For Reporting On Audit Paras
INCOME & EXPENDITURE INFORMATION F.Y 2022-23

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS							
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME	
1	2	3	4	6	7	8	9	10	11	12	
SAGAR	SAGAR	SHAHPUR	NAGAR PARISHAD	3,16,839.00	8,01,977.00	4,21,492.00	5,97,448.00	1,60,77,049.00	6,55,000.00	31,71,142.00	

CAPITAL RECEIPTS					TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.		
13	14	15	16	17	
-	1,48,32,000.00	3,62,52,440.00	8,32,457.70	7,39,57,844.70	

REVENUE EXP.					OTHER EXP.					TOTAL EXPENDITURE
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTANANCE EXP.	INTEREST EXP.		LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE				
18	19	20	21	22	23	24	25			
2,06,22,055.00	35,22,049.30	1,33,31,167.04	649.00	29,74,185.91	-	2,67,40,045.90	6,71,90,152.15			


नगर परिषद् शाहपुर
जिला सागर (म.प्र.)


नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म.प्र.)



For Balwinder Associates
Chartered Accountants
CA Jasmeet Singh Saluja
Partner
M.No. 428742

**Shahpur Municipal Council
Balance Sheet
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22
A	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	(1,24,22,044.51)	51,55,307.34
A1	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserve & Surplus		(1,24,22,044.51)	51,55,307.34
A2	Grants, Contributions for specific purposes	B-4	10,20,38,930.00	5,09,54,490.00
	Loans			
A3	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		8,96,16,885.49	5,61,09,797.34
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		6,51,75,532.33	3,84,35,486.43
	Less: Accumulated Depreciation		-	-
B1	Net Block		6,51,75,532.33	3,84,35,486.43
	Capital work-in-progress		-	-
	Total Fixed Assets		6,51,75,532.33	3,84,35,486.43
	Investments			
B2	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross amount outstanding		-	-
	Less: Accumulated provision against bad and doubtful Receivables		-	-
B3	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	2,51,46,553.51	1,83,28,805.31
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		2,51,46,553.51	1,83,28,805.31
	Current Liabilities and Provisions			
	Deposits received	B-7	-	-
	Deposit works	B-8	-	-
B4	Other liabilities (Sundry Creditors)	B-9	7,05,200.43	6,54,494.40
	Provisions	B-10	-	-
	Total Current Liabilities		7,05,200.43	6,54,494.40
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		2,44,41,353.08	1,76,74,310.91
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		8,96,16,885.41	5,61,09,797.34


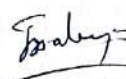
For Accountant

For Chief Municipal Officer

For Balwinder Associates
Chartered Accountants


लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



CA Jasmeet Singh Saluja
Partner
M. No. 428742

Shahpur Municipal Council
As on 31.03.2023

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


Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	51,55,307.34	6,04,77,547.92
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers	8,31,808.00	-
	Total (Rs.)	8,31,808.00	-
	Deductions during the year	-	-
	• Deficit for the year	(1,84,09,159.85)	(5,53,22,240.58)
	• Transfers	-	-
	Total (Rs.)	(1,84,09,159.85)	(5,53,22,240.58)
310	Balance at the end of the current year	(1,24,22,044.51)	51,55,307.34


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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• 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)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds	-	-	-	-	-	-
[I] Capital expenditure on	-	-	-	-	-	-
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on	-	-	-	-	-	-
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c+d)	-	-	-	-	-	-

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	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-


लेख्यापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Total
	32010	32020	32080	32060	
	2,75,83,000.00	2,33,71,490.00	-	-	5,09,54,490.00
(a) Opening Balance					5,10,84,440.00
(b) Additions to the Grants *					
• Grant received during the year	1,48,32,000.00	3,62,52,440.00	-	-	-
• Interest/Dividend earned on Grant Investments	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	5,10,84,440.00
Total (b)	1,48,32,000.00	3,62,52,440.00			10,20,38,930.00
Total (a + b)	4,24,15,000.00	5,96,23,930.00			
(c) Payments out of funds					
• Capital expenditure on Fixed Assets	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-
o Others	-	-	-	-	-
• Other:	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	-	-	-	-
Total (c)					10,20,38,930.00
Net balance at the year end (a+b)- (c)	4,24,15,000.00	5,96,23,930.00			

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans		

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received		



(Signature)
लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23(Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	7,05,200.43	6,54,494.40
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	7,05,200.43	6,54,494.40
	Total Other Liabilities (Sundry Creditors)	7,05,200.43	6,54,494.40

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-



Del
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation					Net Block	
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year 2022-23	At the end of the Previous Year 2021-22		
1	2	3	4	5	6	7	8	9	10	11	12		
41010	Land	-	-	-	-	-	-	-	-	-	-		
41020	Buildings	33,68,576.81	8,22,267.00	-	41,90,843.81	-	-	-	-	41,90,843.81	33,68,576.81		
41025	Heritage Building	-	-	-	-	-	-	-	-	-	-		
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-		
41030	Roads and Bridges	1,51,11,812.87	1,36,62,965.00	-	2,87,74,777.87	-	-	-	-	2,87,74,777.87	1,51,11,812.87		
41031	Sewerage and Drainage	9,63,440.00	-	-	9,63,440.00	-	-	-	-	9,63,440.00	9,63,440.00		
41032	Water ways	3,97,685.00	21,81,499.00	-	25,79,184.00	-	-	-	-	25,79,184.00	3,97,685.00		
41033	Public Lighting	19,62,180.00	33,80,794.40	-	53,42,974.40	-	-	-	-	53,42,974.40	19,62,180.00		
41034	Bridge	-	-	-	-	-	-	-	-	-	-		
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-	-		
	Lakes and Ponds	1,90,583.00	-	-	1,90,583.00	-	-	-	-	1,90,583.00	1,90,583.00		
	Other assets	-	-	-	-	-	-	-	-	-	-		
41040	Plants & Machinery	15,45,180.00	48,500.00	-	15,93,680.00	-	-	-	-	15,93,680.00	15,45,180.00		
41050	Vehicles	55,14,160.00	-	-	55,14,160.00	-	-	-	-	55,14,160.00	55,14,160.00		
41060	Office & other equipment	6,60,707.40	4,62,144.30	-	11,22,851.70	-	-	-	-	11,22,851.70	6,60,707.40		
41070	Furniture, fixtures, fittings and electrical appliances	3,06,908.00	-	-	3,06,908.00	-	-	-	-	3,06,908.00	3,06,908.00		
41180	Other fixed assets	84,14,253.35	61,81,876.20	-	1,45,96,129.55	-	-	-	-	1,45,96,129.55	84,14,253.35		
41210	Work-in-progress	3,84,35,486.43	2,67,40,045.90	-	6,51,75,532.33	-	-	-	-	6,51,75,532.33	3,84,35,486.43		
	Total	3,84,35,486.43	2,67,40,045.90	-	6,51,75,532.33	-	-	-	-	6,51,75,532.33	3,84,35,486.43		

(Signature)
गखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

(Signature)
मुख्य नगरपालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)			-	-
	Total of Investments General Fund		-	-	-


Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

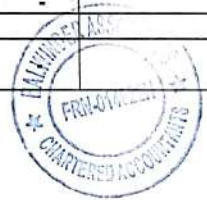

लेखराजपाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)




Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	Receivable for Water Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	Receivable of Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	Receivables for Fees & User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	Receivables control Accounts				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-




लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
		2,51,46,553.51	1,83,28,805.31
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	2,51,46,553.51	1,83,28,805.31
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	2,51,46,553.51	1,83,28,805.31



Am
लखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (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 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-




लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)

Shahpur Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022 - 23 (Rs)	Previous Year 2021-22 (Rs)
A	INCOME			
	Tax Revenue	IE-1	11,18,816.00	17,55,111.00
	Assigned Revenues & Compensation	IE-2	1,60,77,049.00	1,72,56,679.00
	Rental Income from Municipal Properties	IE-3	5,97,448.00	7,63,813.00
	Fees & User Charges	IE-4	4,21,492.00	22,55,170.00
	Sale & Hire Charges	IE-5	2,44,040.00	1,59,000.00
	Revenue Grants, Contributions & Subsidies	IE-6	6,55,000.00	3,66,26,752.00
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	2,57,347.00	6,67,523.00
	Other Income	IE-9	26,69,755.00	-
	Total - INCOME		2,20,40,947.00	5,94,84,048.00
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,06,22,055.00	1,36,43,189.00
	Administrative Expenses	IE-11	35,22,049.30	62,03,669.00
	Operations & Maintenance	IE-12	1,33,31,167.04	2,57,13,979.38
	Interest & Finance Expenses	IE-13	649.00	1,569.40
	Programme Expenses	IE-14	16,83,185.91	-
	Revenue Grants, Contributions & subsidies	IE-15	12,91,000.00	6,92,43,881.80
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		4,04,50,106.25	11,48,06,288.58
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(1,84,09,159.25)	(5,53,22,240.58)
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(1,84,09,159.25)	(5,53,22,240.58)
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(1,84,09,159.25)	(5,53,22,240.58)

For Accountant

For Chief Municipal Officer

For Balwinder Associates
Chartered Accountants

Signature
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Signature
CA Jasmeet Singh Saluja
Partner
M. No. 428742

Shahpur Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2022 to 31/03/2023

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	3,16,839.00	3,85,678.00
11002	Water tax	3,51,934.00	7,26,683.00
11003	Sewerage tax		-
11004	Consolidated Tax	4,08,254.00	-
11005	Lighting Tax		-
11006	Education tax	3,413.00	4,965.00
11007	Vehicle Tax		-
11008	Tax on Animals		-
11009	Electricity Tax		-
11010	Professional Tax		-
11011	Advertisement tax		-
11012	Pilgrimage Tax		-
11013	Export Tax		-
11051	Octroi & Toll		-
11080	Other taxes	38,376.00	6,37,785.00
	Sub-total	11,18,816.00	17,55,111.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	11,18,816.00	17,55,111.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	-	1,05,000.00
12020	Compensation in lieu of Octroi	1,60,77,049.00	1,42,87,067.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	28,64,612.00
	Total assigned revenues & compensation	1,60,77,049.00	1,72,56,679.00

(Signature)
लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

(Signature)
मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022- 23 (Rs)	Previous Year 2021-22 (Rs)
		-	31,000.00
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	5,97,448.00	7,32,813.00
13080	Other rents	5,97,448.00	7,63,813.00
	Sub-Total	-	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	5,97,448.00	7,63,813.00

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	64,356.00	1,03,620.00
14011	Licensing Fees	13,100.00	25,560.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	30.00	-
14014	Development Charges	1,63,038.00	1,10,653.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	45.00	1,15,936.00
14040	Other Fees	-	-
14050	User Charges	76,825.00	50,350.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	1,04,098.00	18,49,051.00
	Sub-Total	4,21,492.00	22,55,170.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	4,21,492.00	22,55,170.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,44,040.00	1,59,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,44,040.00	1,59,000.00

(Signature)
लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.		-
1601011	Grant Revenue-Central Govt.		-
1601021	Grant Revenue-Other Organisations		-
1601090	Grant Revenue-Dep on Grant Assets		-
16020	Re-imbusement of expenses (Ladli Behan Yojana)	75,000.00	
16030	Contribution towards schemes	5,80,000.00	3,66,26,752.00
	Total Revenue Grants, Contributions & Subsidies	6,55,000.00	3,66,26,752.00

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)		-
17020	Dividend		-
17030	Income from projects taken up on commercial basis		-
17040	Profit in Sale of Investments		-
17080	Others		-
	Total Income from Investments		

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	2,57,347.00	6,67,523.00
17120	Interest on Loans and advances to Employees	-	
17130	Interest on loans to others	-	
17180	Other Interest	-	
	Total - Interest Earned	2,57,347.00	6,67,523.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	10,395.00	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	26,59,360.00	-
	Total Other Income	26,69,755.00	

Al
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	2,03,78,346.00	1,30,06,009.00
21020	Benefits and Allowances	2,43,709.00	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	6,37,180.00
	Total establishment expenses	2,06,22,055.00	1,36,43,189.00

Schedule IE-11: Administrative Expenses

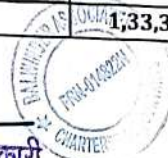
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	-
22012	Communication Expenses	82,952.00	3,77,219.00
22020	Books & Periodicals	47,062.00	-
22021	Printing and Stationery	-	-
22030	Traveling & Conveyance	10,61,116.60	1,41,483.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	-	23,600.00
22052	Professional and other Fees	26,800.00	48,725.00
22060	Advertisement and Publicity	17,33,893.70	4,95,920.00
22061	Membership & subscriptions	3,42,901.00	20,58,279.00
22080	Other Administrative Expenses	-	-
	Total administrative expenses	2,27,324.00	30,58,443.00
		35,22,049.30	62,03,669.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	-	-
23020	Bulk Purchases	52,70,452.00	45,66,758.00
23030	Consumption of Stores	57,79,741.48	96,77,877.60
23040	Hire Charges	-	-
23050	Repairs & maintenance -Infrastructure Assets	2,79,365.00	34,06,268.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	11,900.00	3,89,909.00
23054	Repairs & maintenance - Furnitures	4,12,651.00	4,74,283.00
23055	Repairs & maintenance - Office Equipments	5,010.00	-
23056	Repairs & maintenance - Electrical Appliances	1,56,895.00	38,690.00
		10,795.00	45,685.00
23057	Repairs & maintenance - Plant & Machinery	10,16,221.00	6,91,155.00
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	1,97,323.00	1,45,679.00
23090	Other Grants & Programs Expense	1,90,813.56	46,43,016.78
	Total operations & maintenance	1,33,31,167.04	2,57,13,979.38

AM
लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (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	649.00	1,569.40
24070	Bank Charges	-	-
24080	Other Finance Expenses	649.00	1,569.40
	Total Interest & Finance Charges		

Schedule IE-14: Programme Expenses


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	16,83,185.91	-
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	16,83,185.91	-
	Total Programme Expenses		


Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	12,91,000.00	6,92,43,881.80
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	12,91,000.00	6,92,43,881.80

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off		


लेखीपाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule IE-17: Miscellaneous Expenses

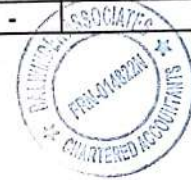
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses		

Schedule IE-18: Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	-	-
	Total Depreciation	-	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-



Al
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Shahpur Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Year 2021-22 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Year 2021-22 Amount (Rs.)
	Opening Balances								
	Cash balances including Imprest Balance		-						
	Balances with Banks/Treasury (including in designated bank accounts)		1,83,28,805.31	6,29,66,999.51					
	Operating Receipts								
110	Tax Revenue	RP - 1	11,38,816.00	18,34,764.00	210	Operating Payments	RP - 10	2,06,22,055.00	1,37,38,505.00
120	Assigned Revenues & Compensations	RP - 2	1,60,77,049.00	1,71,97,679.00	220	Establishment Expenses	RP - 11	35,22,049.30	17,13,007.00
130	Rental Income from Municipal Properties	RP - 3	6,19,689.00	6,02,350.00	230	Administrative Expenses	RP - 12	1,33,31,167.04	2,62,83,922.63
140	Fees & User Charges	RP - 4	3,99,251.00	25,39,186.00	240	Operations and Maintenance	RP - 13	649.00	1,569.40
150	Sale & Hire Charges	RP - 5	8,00,605.00	15,900.00	250	Interest & Finance Charges	RP - 14	16,83,185.91	1,12,038.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	6,55,000.00	-	260	Programme Expenses	RP - 15	12,91,000.00	6,91,31,843.00
170	Income from Investments	RP - 7	-	-	300	Revenue Grants, Contributions & Subsidies	RP - 16	-	-
171	Interest Earned	RP - 8	2,57,347.00	6,67,523.00	430	Purchase of Stores	RP - 16	-	-
180	Other Income	RP - 9	68,724.00	2,51,161.00	271	Miscellaneous expenses	RP - 17	-	-
	Non-Operating Receipts-								
340	Deposits Received	RP - 19	26,59,360.00	-	350	Non-Operating Payments	RP - 24	5,84,838.35	42,05,635.00
320	Grants and contribution for specific purposes	RP - 20	5,19,16,897.70	6,42,16,490.00	311	Refund of Deposits	RP - 25	-	-
350	Other Liabilities		-	-	320	Payment to Sundry Creditors	RP - 27	-	-
35090-01	Sale proceeds from Assets		-	-		Reserve Fund Paid			
35090-02	Realisation of Investment - General Fund		-	-		Grants and contribution for specific purposes Payments			
35090-02	Realisation of Investment - Other Funds		-	-		Provision for expenses			
341	Deposit works		-	-		Acquisition / Purchase of Fixed Assets	RP - 26	2,67,40,045.90	1,67,76,727.17
35041	Revenue Collected in Advance Loans & Advances to Employees (recovery)	RP - 29	-	-		Deposit works	RP - 22	-	-
	Other Loans & Advances (recovery)	RP - 29	-	-		Investments - General Fund			
431	Debtors(receivable)	RP - 23	-	-		Investments - Special Fund			
						Stock in hand			
						Repayment of Loans, Advances	RP - 18		
						Prepaid Expenses			

लेखापाल

नगर परिषद् शाहपुर
बिला नगर (स. प.)

मुख्य नगर पीएलका अधिकारी

नगर परिषद् शाहपुर



Shahpur Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2022 to 31/03/2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax	3,16,839.00	3,85,678.00
11002	Water Tax	3,51,934.00	7,26,683.00
11003	Sewerage Tax		-
11004	Conservancy Charge	2,69,653.00	-
11008	Tax on Animal		-
11010	Professional Tax		-
11013	Export Tax		4,965.00
11006	Education Tax	3,413.00	
11080	Urban Development		
11008	Other Taxes	1,96,977.00	7,17,438.00
	Total Tax Revenue	11,38,816.00	18,34,764.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	1,60,77,049.00	1,43,33,067.00
12020	Compensation in lieu of Taxes / duties	-	28,64,612.00
12030	Compensations in lieu of Concessions		-
	Total Assigned Revenues & Compensation	1,60,77,049.00	1,71,97,679.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)		
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	6,19,689.00	6,02,350.00
	Sub-Total	6,19,689.00	6,02,350.00
13090	Less: Rent Remission and Refunds		-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	6,19,689.00	6,02,350.00

AM
लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)



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


Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	63,051.00	2,35,033.00
14011	Licensing Fees	24,740.00	18,800.00
14012	Fees for Grant of Permit	7,500.00	31,000.00
14013	Fees for Certificate or Extract	30.00	-
14014	Development Charges	1,63,038.00	-
14015	Regularization Fees		-
14020	Penalties and Fines	45.00	41,107.00
14040	Other Fees		44,610.00
14050	User Charges	44,249.00	5,09,425.00
14060	Entry Fees		50.00
14070	Service / Administrative Charges		79,580.00
14080	Other Charges	96,598.00	15,79,581.00
	Sub-Total	3,99,251.00	25,39,186.00
14090	Less: Rent Remission and Refunds	-	
	Sub-total	-	
	Total Income from Fees & User Charges	3,99,251.00	25,39,186.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products		
15011	Sale of Forms & Publications	8,00,605.00	15,900.00
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - Income head-wise	8,00,605.00	15,900.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
16020	Re-imbusement of expenses (ladli Behna Yojna, Ravi Das Jayanti)	3,34,000.00	
16030	Contribution towards schemes	3,21,000.00	
	Total Revenue Grants, Contributions & Subsidies	6,55,000.00	-


लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)



Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)		
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	2,57,347.00	6,67,523.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	2,57,347.00	6,67,523.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities	68,724.00	54,824.00
18060	Excess Provisions written back		-
18080	Miscellaneous Income		1,96,337.00
	Total Other Income	68,724.00	2,51,161.00

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	2,03,78,346.00	1,31,01,325.00
21020	Benefits and Allowances	2,43,709.00	-
21030	Pension		-
21040	Other Terminal & Retirement Benefits		6,37,180.00
	Total Establishment Expenses	2,06,22,055.00	1,37,38,505.00

AM
लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)




Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes		-
22011	Office maintenance	82,952.00	23,957.00
22012	Communication Expenses	47,062.00	-
22020	Books & Periodicals		-
22021	Printing and Stationery	10,61,116.60	1,21,764.00
22030	Traveling & Conveyance		-
22040	Insurance		-
22050	Audit Fees		23,600.00
22051	Legal Expenses	26,800.00	48,725.00
22052	Professional and other Fees	17,33,893.70	1,53,220.00
22060	Advertisement and Publicity	3,42,901.00	6,68,507.00
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	2,27,324.00	6,73,234.00
	Total Administrative Expenses	35,22,049.30	17,13,007.00
	Less:- Administrative Income	-	-
	Net Administrative Expenses	35,22,049.30	17,13,007.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	52,70,452.00	33,82,556.00
23020	Bulk Purchases	57,79,741.48	47,36,637.00
23030	Consumption of Stores		-
23040	Hire Charges	2,79,365.00	7,28,140.00
23050	Repairs & maintenance -Infrastructure Assets		-
23051	Repairs & maintenance - Civic Amenities		-
23052	Repairs & maintenance - Buildings	11,900.00	5,75,712.00
23053	Repairs & maintenance - Vehicles	4,12,651.00	2,32,383.00
23054	Repairs & maintenance - Furnitures	5,010.00	-
23055	Repairs & maintenance - Office Equipments	1,56,895.00	38,690.00
23056	Repairs & maintenance - Electrical Appliances	10,795.00	3,35,730.00
23057	Repairs & maintenance - Plant & Machinery	10,16,221.00	-
23057	Repairs & maintenance - Heritage Building		-
23059	Repairs & maintenance - Other	1,97,323.00	1,45,679.00
23080	Other operating & maintenance expenses	1,90,813.56	1,61,08,395.63
	Total Operations & Maintenance Expenses	1,33,31,167.04	2,62,83,922.63




लेखापाल
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
 नगर परिषद् शाहपुर
 जिला सागर (म. प्र.)

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (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	649.00	1,569.40
24080	Other Finance Expenses	-	-
	Sub-Total	649.00	1,569.40
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	649.00	1,569.40

Schedule RP - 14: Programme Expenses


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses		
25020	Own Programs		
25040	Social Security Scheme Expense	16,83,185.91	
25030	Share in Programs of others		1,12,038.00
	Total Programme Expenses	16,83,185.91	1,12,038.00


Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	12,91,000.00	6,91,31,843.00
	Total Revenue Grants, Contributions & Subsidies	12,91,000.00	6,91,31,843.00

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-


 लेखापाल
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)


 मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)



Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penalty And Fine	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government		
3305000	Loan from Bank & Other Financial Institutions		
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	26,59,360.00	-
	Total	26,59,360.00	-
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	26,59,360.00	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	1,48,32,000.00	75,13,000.00
320200	Grant from State Government	3,62,52,440.00	2,01,73,490.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	8,32,457.70	3,65,30,000.00
	Total	5,19,16,897.70	6,42,16,490.00
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	5,19,16,897.70	6,42,16,490.00



Shil
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	-	-
3503000	Govt. Dues Payable	5,84,838.35	42,05,635.00
3508000	Other Reversal	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	5,84,838.35	42,05,635.00

Adh
लेखापाल
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)



Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land		-
4102000	Building including Class-II Civil Structures	8,22,267.00	2,75,822.81
4103000	Roads & Bridges	1,36,62,965.00	11,23,457.00
4103100	Sewerage & Drainage		40,83,395.61
4103200	Water Ways	21,81,499.00	2,75,508.00
4103300	Public Lighting	33,80,794.40	19,62,180.00
4103400	Bridge		-
4104000	Plant & Machinery	48,500.00	1,88,154.00
4105000	Vehicle		19,56,656.00
4106000	Office & Other Equipments	4,62,144.30	2,78,777.40
4107000	Furniture & Fixtures		-
4108000	Other fixed asset	61,81,876.20	66,32,776.35
4120000	Work in Progress		-
4120000	Less:- Receipt		-
	Assets from Specific Grant		-
	Assets from Special Fund		-
	Total Acquisition/Purchase of Fixed Assets	2,67,40,045.90	1,67,76,727.17

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)		-

Sh
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers		
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Receivable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		
	Total Loan Repaid	-	-



Asst
लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

Shahpur Municipal Council
Statement of Cash Flow
As on 31 March 2023

Particulars	Current Year 2022 -23 (Rs.)	
[A] Cash Flow from Operating Activities		
Revenue Receipts	1,97,59,134.00	
Recovery from Debtors	-	
Advances Received	-	
Deposits Received	26,59,360.00	2,24,18,494.00
Revenue Expenses	4,04,49,457.25	
Advances Paid	-	
Payment to Creditors	-	
Advance collection of revenue	-	
Payment for Employees Liability	-	
Payment Against Statutory Recoveries	5,84,838.35	
Deposits Repaid	-	
Previous Year Expenses Booked in Current Year	-	4,10,34,295.60
Net Cash Generated from/used in Operating Activities [A]		(1,86,15,801.60)
[B] Cash Flow from Investing Activities		
Proceeds from Disposal of Assets	-	
Proceeds from Disposal of Investments	-	
Investment Income Received	-	
Interest Income Received	2,57,347.00	2,57,347.00
Purchase of Fixed Assets	2,67,40,045.90	
Increase/(Decrease) in Special Funds/Grants	(5,19,16,897.70)	
Increase/(Decrease) in Earmarked Funds	-	
Purchase of Investments	-	(2,51,76,851.80)
Net Cash Generated from/used in Investing Activities [B]		2,54,34,198.80
[C] Cash Flow from Financing Activities		
Loan from Banks/Others Received	-	
Loan Repayment	-	
Interest & Finance Expenses	649.00	649.00
Net Cash Generated from/used in Financing Activities [C]		(649.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		68,17,748.20
Cash & Cash Equivalent at the beginning of Period		1,83,28,805.31
Cash & Cash Equivalent at the End of Period		
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		2,51,46,553.51
Cash Balances	-	
Bank Balances	2,51,46,553.51	
Total of the Breakup of Cash & Cash Equivalent		2,51,46,553.51
Difference		-

For Accountant

For Chief Municipal Officer

For Balwinder Associates
Chartered Accountants

Signature
लेखापाल
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)

Signature
मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहपुर
जिला सागर (म. प्र.)



Signature
CA Jasmeet Singh Saluja
Partner
M. No. 428742