M/s. JOSHI MAHAJAN & CO Chartered Accountants 140, Mahatma Gandhi RoadSubhash Chowk Dewas (M.P.) Mobile :	Mobile No.	94250-47933 ; 94071-32443
	Phone	
	E-mail	Casiddharth.mahajan@yahoo.com
	Pan No.	AAFFJ0734R
	Firm reg. no.	000548C

Audit Report

NAGAR PALIKA PARISHAD, SHAJAPUR

We have examined the Books of Accounts maintained in computerized accounting software (tally) and other subsidiary records of Nagar Palika Parishad of Shajapur for verifying the subject matters as specified in the scope of work given by Directorate, Urban Administration &Development,M.P.,Bhopal Letter bearing reference no ऑडिट/लेखा शा. -4(क)/265/7827 Dated: 24/04/2024 for the year ended on 31st March 2024.
Withregardstotheaudit,

WeconductedourauditinaccordancewithauditingstandardsgenerallyacceptedinIndia.Thosestandards require that we plan and perform the audit to have obtained reasonable assurance aboutwhether the financial statements are free of material misstatement. An audit includes examining, on atest basis, evidence supporting the amounts and disclosures in the financial statements. An audit alsoincludes assessing the accounting principles used and significant estimates made by management, aswell as evaluating the overall financial statement presentation. We believe that our audit provides areasonablebasisforouropinion.
We report the following observations/comments/discrepancies/inconsistencies-

- Our Audit observation are given in **Annexure "A"**
- Percentage of Revenue Collection increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, Nagar Vikas Upkar and other Tax have been prepared in **Annexure-"B"**
- Audit Report in Prescribed format is attached and marked as **Annexure "C"**
- Information of Income & Expenditure in **Annexure "D"**
- Bank Reconciliation Statements are attached and marked as **Annexure "E"**
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in **Annexure "F"**
- Receipts & Payments Account for the year ended on 31-03-2024 attached and marked as **Annexure "G"**
- Cash Flow Statement for the year ended on 31-03-2024 attached and marked as **Annexure "H"**

Subject to above -

1) We have obtained all the information and explanation, which to the best of our knowledgeandbeliefwerenecessaryforthepurposesoftheaudit.
2) In our opinion, proper Books of Account have been kept by corporation so far as appearsfromourexaminationof the books.
3) In our opinion and to the best of our information and according to the explanations given to us , The said accounts, read with notes thereon, if any, given a true and fair view:
   a) in the case of Balance Sheet, of the state of affairs of the Corporation at 31st March 2024: and
   b) In the case of the income & Expenditure Account of ,the Deficit being excess of Expenditure over income, year ended on 31st March 2024.
   c) In the case of the Receipt & Payment Account of ,the Receipts and Payments for the year ended on 31st March 2024.

UDIN:-24402260BKAPL85541

Place: Dewas

Date: 08.11.2024

Joshi Mahajan & Co. DEWAS Chartered Accountants

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

Nagar Palika Parishad, Shajapur

Annexure "A"

GENERAL OBSERVATIONS

1. The cash book is maintained manually and with the help of it, the data recorded in computer system. The Totalling and balancing differences of manual cashbook, which are detected during the course of our audit, are rectified at the year end. Details of which are as under :-

CASH BOOK DIFFRENCE

Ledger Account

Date	Debit	Credit
04-04-2023		0.11
01-05-2023	0.14	
04-05-2023	0.43	
08-05-2023		0.32
09-05-2023	0.25	
10-05-2023		0.36
12-05-2023	2.00	
17-05-2023	1.00	
01-06-2023		0.50
30-06-2023		0.50
12-12-2023		1.00
06-03-2024		4,36,000.00
06-03-2024		2,847.00
15-03-2024		1.00
18-03-2024	15,162.00	
19-03-2024		80,125.00
31-03-2024	5,03,809.97	

2. Opening and closing balance appearing under following heads are subject to reconciliation:
   - a) **Bhawan Bhoomi Kiraya –Receivable**
   - b) **Jalkar –Receivable**
   - c) **NagriyaVikarUpkar –Receivable**
   - d) **Samekitkar- -Receivable**
   - e) **Sampatti Kar –Receivable**
   - f) **Shiksha upkar –Receivable**
   - g) **Swacchtaupkar –Receivable**
   - h) **Creditors**
   - i) **Capital Work-in-progress**
3. Amount outstanding under the head SanchitNiddhi Fund is deposited in saving account with Central Bank of India. We suggest that for getting better return in form of interest, the Parishad should open fixed deposit Account of SanchitNiddhi Fund.

UDIN-24402260BKAPL95541

Joshi Mahajan & Co. DEWAS Chartered Accountants

मुख्य नगर पालिका अधिकारी, नगर पालिका परिषद, शाजापुर

4. Grants received are gross up at the yearend by debiting relevant head of account of the deductions therefrom .
5. For the preparation of the Current year income & expenditure account and Balance sheet, figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. Provision for Salary Payable,Electricity Bill Payable, Telephone Bill Payable,ParshadBahtta, Parivar Kalyan Nidhi, Deisel/Oil Expenses Payable, Swachata Expenses Payable, Accounting fees Payable &Audit fees Payable are made in current year as per information provided by the auditee.
7. The Parishad is maintaining Separate Cash Book for the Following Schemes:-

Sr. No.	Particulars
1.	Shahri Vikas Yojna
2.	PM SwanidhiYojna
3.	NulmYojna

The Same is consolidate at the year end in the computer system.

Place: Dewas

Date: 08.11.2024

Joshi Mahajan & Co. DEWAS Chartered Accountants

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

UDIN 24402260BKAPLS5541

Revised Abstract Sheet for reporting on Audit For Financial Year 2023-24

Name of ULB:-

Nagar Palika Parishad, Shajapur

Name of Auditor:- Joshi Mahajan & Co. Annexure-"B"

Sr. No.	Parameters	Description			Observation In Brief
1	**Audit Revenue**				
	Revenue Tax Receipts	Receipts in Rs.			
		Year 2022-23	**Year 2023-24**	**% Growth**	
1	संपत्ति कर	35,07,036.00	59,88,609.00	70.76	
2	समेकित कर	14,91,781.00	37,03,118.00	148.23	
3	शिक्षा उपकर	9,46,312.00	21,08,911.00	122.86	
	कुल योग	59,45,129.00	1,18,00,638.00	98.49	
	गैर राजस्व वसूली				
1	भवन भूमि किराया	56,51,332.00	25,03,130.00	-55.71	
2	जल उपभोक्ता प्रभार	1,03,54,742.00	1,86,46,675.00	80.08	
3	ठोश अपशिष्ट प्रबंधनउपभोक्ता प्रभार	6,900.00	-	-100.00	
4	अन्य कर / शुल्क	67,49,538.00	**25,21,229.00**	-62.65	
	क़ुल योग	2,27,62,512.00	2,36,71,034.00	3.99	
	महा योग	2,87,07,641.00	3,54,71,672.00	-36.14	

Place: Dewas

Date: 08.11.2024

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

Joshi Mahajan & Co. DEWAS Chartered Accountants

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN-24402260BKADL9554I

Nagar Poliak Parishad, Cajaput

ANNEXURE- "C"

(1) Audit of Revenue

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue from various sources,	The all income is subject to Local fund Audit. Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB by applying sample test check basis.
2	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar Parishad holiday.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar, Jalkar& Other Tax as compared to previous year shall be part of Audit Report.	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekitkar, Shiksha upkar, Nagrivikasupkar and other taxes compare to previous year have been reported in Annexure "B" annexed to this report.	Increase / Decrease in revenue collections are given in the annexure "B" . Receivables at the yearend on account of Property Tax, Water Tax, Education Cess etc. are recognised as an Income on the basis of amount of Receivables under above heads provided by the Nagar Palika. The same is subject to reconciliation with subsidiary records.
4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar Parishad holiday.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar Parishad holiday.
5	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book .We found some irregularities/mistakes and the same had been rectified on the spot at the year end.	Thecash book is maintained manually and with the help of it, the data recorded in computer system. The Totaling and balancing differences of manual cashbook, which are detected during the course of our audit, are rectified at the year end. Details of which are given In Annexure –A Clause No. 1.
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in Annexure "F" annexed to this report.	Fluctuations in Budgeted and Actual figures were found.
7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	Some Receipts of interest in saving bank account/ other income are recorded at the year end on reconciliation of Bank statement.	The Parishad having substantial balance in current/savings account without interest, we suggest that it should be either deposited in fixed deposit accounts or link with auto sweep account.
8	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	Investments are nil.	Idle fund deposited in current/savings account should be deposited in a fixed deposit account.

Place:- Dewas

Date:- 08.11.2024

Joshi Mahajan & Co. DEWAS Chartered Accountants

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN-24402260BKAPL95541

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

(2) Audit of Expenditure

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	We have checked various expenditure by applying sample test check basis from the bills, receipts & vouchers available in the record and they are found to be in agreement with the figures reported in the cash book and ledgers. No discrepancies were observed.	The all Expenditures are subject to Local fund Audit. Audit of Expenditure is carried on by us by applying sample test check basis.
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found.	No major discrepancies were found. Provisions for outstanding expenses at the yearend such as Salary Payables, Audit Fees Payable, Accounting Fees Payable, Electricity Bills Payable etc. are Provided as per the details of outstanding payments provided by the Nagar Palika. The same is subject to reconciliation with subsidiary records.
3	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	The cash book is maintained manually and with the help of it, the data recorded in computer system.	Totaling mistakes found during the audit have been rectified at the year end.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for which they are received.	During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the amount of grant received.
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives act and rules issued by government of state or central as the case may be and no contraventions were found or noticed during the course of audit.	Expenditures are incurred in accordance with the guidelines issued by the government.
6	During the audit financial property shall also be checked. All the expenditure should be supported by financial administrative sanctions.	By applying random sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have also checked the financial property of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
8	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has issued Utilization Certificates for the year under consideration as and when required.	From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the higher authority/sanctioning authority.

Place: Dewas

Date: 08.11.2024

UDIN- 24402260BKAPL9554

Joshi Mahajan & Co. DEWAS Chartered Accountants

मुख्य नगर पालिका अधिकारी, नगर पालिका परिषद, शाजापुर

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

(3) Audit of Book Keeping

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of all the books of accounts as well as stores.	The Parishad is maintaining cashier cash book, Accountant cash book Manually and at the year end the same has been Computerized in tally accounting software.	
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of Accounting.The same has been computerized at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerized data.	The discrepancies observed during the course of audit are mentioned infra in Annexure A i.e. notes to account attached to the report.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	During the course of audit it is informed to us that Nagar Parishad has no practice of providing any loan/advances to any Employee or supplier so there is no Question of maintaining any Advances or loan register.	As regards to non recovery, Not applicable as no advances has been given by the Nagar Parishad.
4	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality has prepared bank reconciliation statements for all bank accounts.	Certain discrepancies noticed in the Bank Reconciliation Statement have been corrected in current year. Bank reconciliation statements are attached and marked as "Annexure E"
5	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Cross check of the receipts of the grants from Directorate, Bhopal is verified by us. Grants received are gross up at the yearend by debiting relevant head of account of the deductions therefrom.	Grant recorded in the books of account are reconciled.
6	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not maintained by the Nagar Parishad.	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No such payment is received	

Place: Dewas

Date: 08.11.2024

For Joshi Mahajan & Co.
Chartered Accountants

Joshi Mahajan & Co. DEWAS Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN- 24402260BKAPL95541

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

(4) Audit of FDR

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	There is not any investment in fixed deposit/TDR accounts.	Not Applicable
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Not Applicable	Not Applicable
3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	Not Applicable	Not Applicable
4	Interest earned on FDR shall be verified from entries in the Cash Book.	Not Applicable	Not Applicable

(5) Audit of Tender/ Bids

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB during the F.Y.2023-24 on sample test check basis, and no contraventions or exceptions were noticed during the course of audit	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the municipality except in the cases where only one bidder was involved in the bidding process.	No Discrepancies were found.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the Receipts of tender fee/bid processing fee/Performance guarantee on sample test check basis.	Separate register should be maintained mentioning the details of tender fees/bid processing fees/Performance guarantee received from the tender.
4	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	No such bank guarantee has been accepted	Nil
5	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such bank guarantee has been accepted	Nil
6	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such bank guarantee has been accepted	Nil

Place: Dewas

Date: 08.11.2024

Joshi Mahajan & Co. DEWAS Chartered Accountants

UDIN 24402260BKAPL95541

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
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मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

(6) Audit of Grants & Loans

Sr. No.	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.	Grant received and utilization register is maintained manually by the Parishad.
2	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit by applying sample test check procedures.	No Discrepancies were observed.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, we found that no such asset has been created which generates revenue to the municipality hence the question of generating desired revenue does not arise.	No such instances were observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On sample test checking of the records we didn't find any diversion of fund from capital Receipts/Grants/Loan to revenue expenditure.	No such instances observed

Place: Dewas

Date: 08.11.2024

Joshi Mahajan & Co. DEWAS Chartered Accountants

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN 24402260BKAPL95541

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

NAGAR PALIKA PARISHAD,SHAJAPUR		
Bank Reconcilation Statement as On 31/03/2024		**Annexure-"E"**
Main Cash Book Bank Accounts		
1 ALLAHABAD BANK (50431893795)		
Particulars	**Dr.**	**Cr.**
Balance as per books	2,25,17,570.00	
Balance as per Bank Statement		2,25,17,570.00
	2,25,17,570.00	**2,25,17,570.00**
2 AXIS BANK (911010063529359)		
Balance as per books	30,45,362.65	
Balance as per Bank Statement		30,45,362.65
	30,45,362.65	**30,45,362.65**
3 BANK OF INDIA (955010110000082)		
Balance as per books	2,88,346.00	
Balance as per Bank Statement		2,88,346.00
	2,88,346.00	**2,88,346.00**
4 CENTRAL BANK OF INDIA (1983745211)		
Balance as per books	68,11,531.77	
Balance as per Bank Statement		68,11,531.77
	68,11,531.77	**68,11,531.77**
5 CENTRAL BANK OF INDIA (1983757055)		
Balance as per books	17,87,325.86	
Balance as per Bank Statement		17,87,325.86
	17,87,325.86	**17,87,325.86**
6 HDFC BANK (50100321739712)		
Balance as per books	5,49,318.00	
Balance as per Bank Statement		5,49,318.00
	5,49,318.00	**5,49,318.00**
7 STATE BANK OF INDIA (053031931928)		
Balance as per books	7,70,41,621.75	-
Balance as per Bank Statement		7,70,41,621.75
	7,70,41,621.75	**7,70,41,621.75**
8 Bank of India 90072110000241		
Balance as per books	0.00	-
Balance as per Bank Statement		0.00
	0.00	**0.00**
9 Bank of India 900721110001481		
Balance as per books	0.00	-
Balance as per Bank Statement		0.00
	0.00	**0.00**
10 Central Bank A/c 5282596387		
Balance as per books	0.00	-
Balance as per Bank Statement		0.00
	0.00	**0.00**
GRAND TOTAL	11,20,41,076.03	11,20,41,076.03

Place: Dewas

Date: 08.11.2024

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

Joshi Mahajan & Co. Chartered Accountants DEWAS

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN 24402260BKAPLG5541

Yojana Bank Account (Not Included in Main Cash Book)		
01 BANK OF INDIA SHAHARI VIKAS 12391		
Balance as per books	5,92,264.90	
Balance as per Bank Statement		5,92,264.90
	5,92,264.90	**5,92,264.90**
02 Central Bank Of India(1983761436)		
Balance as per books	1,13,78,198.30	
Balance as per Bank Statement		1,13,78,198.30
	1,13,78,198.30	**1,13,78,198.30**
03 SBI (30309144893)-SARV SHIKSHA ABHIYAN		
Balance as per books	44,55,954.00	
Balance as per Bank Statement		44,55,954.00
	44,55,954.00	**44,55,954.00**
04 SBI (31483221746)-SARV SHIKSHA ABHIYAN		
Balance as per books	20,33,890.00	
Balance as per Bank Statement		20,33,890.00
	20,33,890.00	**20,33,890.00**
05 UNION BANK OF INDIA (364602010015514)-DAY NULM		
Balance as per books	14,545.84	
Balance as per Bank Statement		14,545.84
	14,545.84	**14,545.84**
06 Indian Bank (PM Swanidhi Yojna) 7365930757		
Balance as per books	40,400.00	
Balance as per Bank Statement		40,400.00
	40,400.00	**40,400.00**
07 Punjab National Bank A/c 631000010015441		
Balance as per books	-	
Balance as per Bank Statement		-
	0.00	**0.00**
08 PNB (Nulm Bhopal) 0591000100357944		
Balance as per books	-	
Balance as per Bank Statement		-
	0.00	**0.00**
Yojna Cashbook Total	**1,85,15,253.04**	**1,85,15,253.04**

Place: Dewas

Date: 08.11.2024

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

Joshi Mahajan & Co. DEWAS Chartered Accountants

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN 24402260BKAPL95541

NAGAR PALIKA PARISHAD SHAJAPUR

Details Regarding Revenue collection against the Budgeted Targets

Annexure- "F"

S.No.	Particulars	Audited Actual 2022-23	Budget 2023-24	Audited Actual 2023-24	Growth In Budget as compared to 2021-22	Actual Achievement 2022-23
		(A)	(B)	(C)	(B-A)/A	C/B*100
1	Sampatikar Chalu & Bakaya	35,07,036.00	55,46,193.00	59,88,609.00	0.58	107.98
2	Samekitkar Chalu & Bakaya	14,91,781.00	37,11,815.00	37,03,118.00	1.49	99.77
3	Shiksha Upkar Chalu & Bakaya	9,46,312.00	16,32,136.00	21,08,911.00	0.72	129.21
4	Nagriya vikash upkar chalu & Bakaya	10,55,759.00	27,65,500.00	26,55,748.00	1.62	96.03
5	Swchhata upkar Chalu & bakaya	13,93,127.00	29,87,517.00	45,71,039.00	1.14	153.00
6	Bhawan Bhumi kiraya Chalu & Bakaya	56,51,332.00	43,53,243.00	25,03,130.00	-0.23	57.50
7	Jal Kar Chalu & Bakaya	1,03,54,742.00	1,76,01,229.00	1,86,46,675.00	0.70	105.94

Place: Dewas

Date: 08.11.2024

Joshi Mahajan & Co. Chartered Accountants DEWAS

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

UDIN24402260BKAPL95541

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

UDIN:-24402260BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
BALANCE SHEET
As at 31 March 2024

	Particulars	Sch No.		Amount Current Year (2023-24)	Amount Previous Year (2022-23)
				Rs	Rs
A	**SOURCES OF FUND**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		750,423,713	824,089,816
	Earmarked Funds	B-2		-	-
	Reserves	B-3		66,164,296	36,007,948
	Total Reserves and Surplus			**816,588,009**	**860,097,764**
A2	**Grants, Constributons for Specific Purpose**	B-4		**120,926,281**	**44,497,063**
A3	**Loans**				
	Secured Loans	B-5		26,387,351	31,826,504
	Unsecured Loans	B-6		-	-
	Total Loans			**26,387,351**	**31,826,504**
	TOTAL SOURCES OF FUND (A1 to A3)			**963,901,642**	**936,421,331**
B	**APPLICATION OF FUND**				
B1	**Fixed Assets**	B-11			
	Gross Block			1,158,578,391	1,182,755,156
	Less : Accumulated Depreciation			501,662,426	449,841,059
	Net Block			**656,915,965**	**732,914,098**
	Capital Work in Progress			114,256,000	32,500,000
	Total Fixed Assets			**771,171,965**	**765,414,098**
B2	**Investments**				
	Investments-General Fund	B-12		-	-
	Investments-Other Fund	B-13		-	-
	Total Investments			-	-
B3	**Current Assets, Loans & Advances**				
	Stock in Hand (Inventories)	B-14		720,000	720,000
	Sundry Receivables (Debtors)	B-15		120,443,498	110,107,551
	Gross Amount O/s			120,443,498	110,107,551
	Less: Accumulated Provision against bad and doubtful receivables				
	Prepaid Exp.	B-16		-	-
	Cash and Bank Balance	B-17		130,556,329	105,005,803
	Loans advances and deposits	B-18		43,589	-
	Total Current Assets			251,763,416	**215,833,354**
B4	**Current Laibilities and Provisions**				
	Deposits Received	B-7		17,164,854	14,779,467
	Deposits Works	B-8		-	-
	Other Laibilities (Sundry Creditors)	B-9		26,721,058	20,471,727
	Provisions	B-10		15,147,828	**9,574,927**
	Total Current Laibilities			59,033,740	**44,826,121**
B5	**Net Current Assets**	(B3-B4)		**192,729,676**	**171,007,234**
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)			**963,901,642**	**936,421,331**

Joshi Mahajan & Co. Chartered Accountants DEWAS

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UDIN 24402260BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As On 31.03.2024

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

ccount Code	Particulars	Muncipal Fund	Grant and Contributation	Capital Reserve	General Reserve	Total
	Balance as per last account	628,599,374.30	-	-	195,490,441.55	824,089,815.85
	Addition during the Year surplus for the year transfers	-	-	-	-	-
	Total (Rs.)	628,599,374.30	-	-	195,490,441.55	824,089,815.85
	Deductions during the year	-	-	-	124,000.00	124,000.00
	Less Deficit being Excess of Expenses over Income transferred from Profi and loss A/c		-	-	(73,542,102.57)	(73,542,102.57)
	Balance at the and of the Current Year	628,599,374.30	-	-	121,824,338.98	750,423,713.28

chedule B-2: Earmarked Fund (Special Funds /
As On 31.3.2023

Particulars	Amount (Rs.)
ount Code	
(a) Opening Balance	-
) Additions to the special Fund * Transfer From Municipal Fund erest /Dividend earnd on Special Fund Investments rofit on disposal of special Fund Investments * Appreciation in Value of Special Fund Investments	-
Total (b)	-
ayments Out of Funds	
(1) Capital Expenditure on *Fixed Assets ers (2) Revenue Expenditure on *salary,Wages and allowances etc t other administrative charges (3) Other: * s on disposal of special fund investments minution in Value of Special Fund Investments * Transferred to municipal Fund	-
Total(c)	-
Advance For Expenses (d)	-
Net Balance at the year end (a+b)-(c+d)	-

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UDIN 244022 60BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As at 31 ST MARCH 2024

Schedule B-3: Reserves

Account code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Receipts (Dukan Nilami Premium)	36,007,948.00	12,300,348.00	48,308,296.00	-	48,308,296.00
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	18,150,000.00	18,150,000.00	294,000.00	17,856,000.00
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	36,007,948.00	30,450,348.00	66,458,296.00	294,000.00	66,164,296.00

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NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As at 31 ST MARCH 2024

chedule B-4: Grants & Contribution For Specific Purpose Account Code :320

Particulars	Grants from Central government (PMAY)	15th Central Finance Commission	Grants from state government	Grant From State Finance Commission (Rajya Vitt Ayog)	Anudan from State government	TOTAL
ccount Code						
a) Opening Balance	4,807,468.23	2,141,381.00	33,896,214.00	3,652,000.00	-	44,497,063.23
P M A Y Grant trf from Work in Progress head	-		-			-
b) Additions to the Grants						-
Grant received during the year	49,930,000.00		4,068,800.00			53,998,800.00
5th Central Finance Commission	-	43,648,096.00	-	40,564,901.00	45,572,292.00	129,785,289.00
tate Finance Commission			-	-		-
achra Vahan Anudan			-		-	-
						-
						-
						-
Received Return from Beneficiary	-		-			-
nterest / Dividend earned on Grant Investments	-		-			-
Profit on disposal of Grant Investments	-		-			-
Appreciation in Value of grant Invesments	-		-			-
Other Addition (specify nature	-		-			-
Total (a+b)	**54,737,468.23**	**45,789,477.00**	**37,965,014.00**	**44,216,901.00**	**45,572,292.00**	**228,281,152.23**
) payment out of fund						-
apital expenditure on fixed Assets	-	-	-	-		-
Capital expenditure on other						-
evenue Expenditure on	-	-	-	-		-
alary , wages and allowances etc.		-				-
ent						
ther	49,930,000.00	42,266,871.00	-		15,158,000.00	107,354,871.00
oss on Disposal of special fund investments						-
Diminution in value of special fund investments						-
Grants Refunded						-
Other Administrative Charges						-
Total (c)	**49,930,000.00**	**42,266,871.00**	-	-	**15,158,000.00**	**107,354,871.00**
Net Balance at the year and (a+b-c)	4,807,468.23	3,522,606.00	37,965,014.00	44,216,901.00	30,414,292.00	120,926,281.23

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NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)

As on 31-03-2024

Schedule B-5: Secured Loans

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
3301000	Loans From Central Govt	-	-
3302000	Loans From State Govt	-	-
3303000	Loans From Govt bodies & Associations	-	-
3304000	loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	26,387,351.00	31,826,504.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**26,387,351.00**	**31,826,504.00**

Notes -
* The nature of the Security shall be specified in each of these categories
* articulars of any guarantees given shall be disclosed
* Terms of redemption (if any) of bonds/ debentures issued shall be stated together with the earliest date of redemption
* Rate of interest and origional amount of laon and outstanding can be provided for every loan under each of these categories separately
* For Loans disburshed directly to an executing agency please specify the name of the project for which such loan is raised

Schedule B-6: Unsecured Loans

Account code	Particulars	Currrent year (Rs)	Previous year (Rs)
3311000	Loans From Central Govt	-	-
3312000	Loans From State Govt	-	-
3313000	Loans From Govt bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans from banks & other financial Institutions	-	-
3316000	other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other loan	-	-
	Total Unsecured loans	-	-

Notes : * Rate Of Interest And Original Amount Of Loan And Outstanding Can Be Provided for every loan under each of these categories

As on 31.03.2024

chedule B-7 Deposits Received

count code	Particular	Current Year (Rs)	Previous Year (Rs)
3401000	From Contractors (EMD+SD)	11,343,496.00	9,047,531.00
3402000	From Deposites	5,821,358.00	5,731,936.00
3403000	From Staff	-	-
3408000	From Others	-	-
	Total Deposits Received	**17,164,854.00**	**14,779,467.00**

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Joshi Mahajan & Co. DEWAS Chartered Accountants

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As On 31.3.2024

Schedule **B-8 : Deposits Works**

Account Code	Particulars	Opening Balance as the beinning of the year (Rs.)	Additions during the current year (Rs.)	Total	Utilization / Expenditure (Rs.)	Balance outstanding at the end of
3411000	Civil Woks	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Account code	Particulars	Currrent year (Rs)	Previous year (Rs)
3501000	Creditors	20,753,151.00	13,871,400.00
3501100	Employee Liabilites	5,967,907.00	6,600,326.50
3501200	Interest Accured And Due	-	-
3502000	Recoveries Payable	-	-
3503000	Govt Dues Payable	-	-
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	Others	-	-
3509000	Sale Proceeds	-	-
	Total other Liabilities Sundry Creditors	**26,721,058.00**	**20,471,726.50**

Schedule B-10: Provisions

Account code	Particulars	Currrent year (Rs)	Previous year (Rs)
3601000	Provisions for Expenses	14,462,563.00	8,941,626.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Duties & Taxes	685,265.00	633,301.00
	Total Provisions	15,147,828.00	9,574,927.00

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UDIN 24402260BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)

no	Particulars	Rate of Dep	GROSS BLOCK Ope. Balance	Addition	Delition	Closing Balance	DEPRECIATION ope. Balance	Addition	Delition	Closing Balance	NET BLOCK Ope. Balance	Closing Balance
1	land		3,292,612.00	-	-	3,292,612.00	-	-	-	-	3,292,612.00	3,292,612.00
2	Building		280,145,701.00	31,455,266.00	129,728,748.00	181,872,219.00	42,149,900.88	5,765,349.34	-	47,915,250.22	237,995,800.12	133,956,968.78
3	Roads & Bridges		581,504,118.00	60,762,502.00	-	642,266,620.00	247,357,274.70	30,507,664.45	-	277,864,939.15	334,146,843.30	364,401,680.85
4	Sewerage and Drainage		43,790,004.20	9,474,750.00	-	53,264,754.20	19,445,647.95	3,371,658.94	-	22,817,306.89	24,344,356.25	30,447,447.31
5	Water Ways		209,373,925.10	2,072,410.00	-	211,446,335.10	100,760,973.65	6,702,848.82	-	107,463,822.47	108,612,951.45	103,982,512.63
6	Public Lighting		17,632,849.00	-	-	17,632,849.00	8,325,514.27	837,560.33	-	9,163,074.60	9,307,334.73	8,469,774.40
7	Plant & Machinery		4,669,927.15	762,092.00	-	5,432,019.15	2,830,719.62	516,041.82	-	3,346,761.44	1,839,207.53	2,085,257.71
8	Computers & Hardware		1,981,385.00	-	-	1,981,385.00	1,828,089.80	188,231.58	-	2,016,321.38	153,295.20	(34,936.38)
9	Vehicals		26,157,985.00	285,000.00	-	26,442,985.00	19,431,150.69	2,512,083.58	-	21,943,234.27	6,726,834.31	4,499,750.74
10	Office & Other Equipment		1,951,460.00	-	-	1,951,460.00	1,448,828.92	185,388.70	-	1,634,217.62	502,631.08	317,242.38
11	Furniture,Fixtuers,Electricals Appliances		12,255,190.00	739,963.00	-	12,995,153.00	6,262,958.42	1,234,539.54	-	7,497,497.96	5,992,231.58	5,497,655.05
		Total	1,182,755,156.45	105,551,983.00	129,728,748.00	1,158,578,391.45	449,841,058.90	51,821,367.10	-	501,662,426.00	732,914,097.55	656,915,965.45
12	Capital Work & Progress		32,500,000.00	189,130,249.00	107,374,249.00	114,256,000.00	-	-	-	-	32,500,000.00	114,256,000.00
	Total		1,215,255,156.45	294,682,232.00	237,102,997.00	1,272,834,391.45	449,841,058.90	51,821,367.10	-	501,662,426.00	765,414,097.55	771,171,965.45

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DEWAS
Chartered Accountants

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As On 31.3.2024
Schedule B-12: Investments- General Fund

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carryng Cost (Rs.)
[illegible]01000	Central Govt. Securities State Govt. Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments	FDR with Nationalised Banks		0.00	0.00
	Total Investments Other Fund			0.00	0.00

Schedule B-13: Investments- Other Funds

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carryong Cost (Rs.)
	Central Govt. Securities State Govt. Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments				-
	Total Investments Other Fund	-	-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	720,000	720,000
[illegible]02000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	720,000	720,000

Joshi Mahajan & Co. DEWAS Chartered Accountants

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NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
As On 31.3.2024

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount Current Year (Rs.)	Provision for outstanding Revenues (Rs.)	Net Amount Current Year (Rs.)	Previous Year Net Amount (Rs.)
	Receivalbe for property taxes				
	Current year	1,433,847.00	-	1,433,847.00	2,548,200.00
	Previous Year	3,929,162.00	-	3,929,162.00	13,490,990.00
	Sub total	5,363,009.00	-	5,363,009.00	16,039,190.00
	Less : State Government Cesses/Levies in Taxes-Control Accounts				
	Net Receivables Of Property Taxes	**5,363,009.00**	-	**5,363,009.00**	**16,039,190.00**
	Receivalbe for Other taxes				
	Current year	10,199,759.00	-	10,199,759.00	3,117,840.00
	Previous Year	39,680,214.00	-	39,680,214.00	23,286,741.00
	Sub total	49,879,973.00	-	49,879,973.00	26,404,581.00
	Less : State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables Of Property Taxes	49,879,973.00	-	49,879,973.00	26,404,581.00
	Receivable for cess income				
	Current year	-	-	-	-
	Previous Year	-	-	-	-
	Sub total	-	-	-	-
	Receivable for Jal kar				
	Current year	9,844,933.00	-	9,844,933.00	5,325,845.00
	Previous Year	55,355,583.00	-	55,355,583.00	54,026,870.00
	Sub total	65,200,516.00	-	65,200,516.00	59,352,715.00
	Recievable for other Sources Bhumi Kiraya				
	Current year	-	-	-	2,585,400.00
	Previous Year			-	5,725,665.00
	Sub total	-	-	-	8,311,065.00
	Receivable From Govt.		-		
	Sub total	-	-		
	Total of Sundry Debtors (Receivables	**120,443,498.00**	-	**120,443,498.00**	**110,107,551.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-

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NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)

As On 31.3.2024

Schedule B-17: Cash And Bank Balances

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
450100	**Cash Balance**	-	-
450200	**Balance With Bank Municipal Funds**		
4502100	Nationalised Banks	112,041,076.03	87,003,130.89
4502200	Other Schedule Banks		-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	112,041,076.03	87,003,130.89
450400	**Balance With Bank-Special Funds**		
4504101	Nationalised Banks	18,515,253.04	18,002,672.14
4504200	Other Schedule Banks	-	
4504300	Scheduled Co-operative Banks	-	
4504400	Post Office	-	
	Sub Total	18,515,253.04	18,002,672.14
4506000	**Balance With Bank-Special Funds**		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash And Bank Balances	130,556,329.07	105,005,803.03

Schedule B-18: Loans, Advances , And Deposits

Account code	Particulars	Opening Balances At the Current Year (Rs.)	Paid During the Current Year (Rs.)	Recovered During the Year (Rs.)	Balance Outstanding At the end of thee year (Rs.)
4601000	Loans and advances to employees	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans To Others	-	-	-	-
4604000	Advance To Suppliers And Contractors	-	-	-	-
4605000	Advances To other	-	-	-	-
4606000	Deposits With External Agencies	-	43,589.00	-	43,589.00
4608000	Other Currnet Asstes	-	-	-	-
	Sub-Total	-	43,589.00	-	43,589.00
	Less: Accumulates Provision Against Loans, Advances And Deposits (Schedule B-18 (a))	-	-	-	-
	Total Loans, Advances And Deposits	-	43,589.00	-	43,589.00

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

Account code	Particulars	Current year (Rs.)	Previous Year (Rs.)
4611000	Loans to others	-	-
4612000	Advances	-	-
4613000	Deposits	-	-
	Total Accumulated Provision	-	-

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, शाजापुर

Joshi Ranjan & Co. Chartered Accountants DEWAS

Municipal Corporation Shajapur (M.P)
As On 31.3.2024

Schedule B-19: Other Assets

Account code	Particulars	Current year (Rs.)	Previous Year (Rs.)
4701000	Deposits works	-	-
4703000	Other asset Control Accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the Extent not Writen off)

Account code	Particulars	Current year (Rs.)	Previous Year (Rs.)
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount On Issue Of loans	-	-
4803000	Deferred Revenue Expenses Other	-	-
	Total Miscellaneous Assests	0	0

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नगर पालिका परिषद, शाजापुर

UDIN 24402260BKAPL95541

Joshi Mahajan & Co. DEWAS Chartered Accountants

ODIN:- 24402260BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
Income And Expenditure Statement
For The Period From 1st April 2023 To 31st March 2024

Account Code	ITEM HEAD OF ACCOUNT	Sch	Current year	Previous Year
A	**INCOME**			
110	Tax Revenue	IE-1	37,674,100.00	30,778,164.00
120	Assigned Revenues & Compensation	IE-2	69,144,394.00	-
130	Rental Income From Muncipal Properties	IE-3	2,503,130.00	5,651,332.09
140	Fees & User Charges	IE-4	16,876,336.00	2,058,944.00
150	Sale & Hire Charges	IE-5	1,078,021.00	443,888.00
160	Revenue Grants , Contributions & Subsidies	IE-6	**59,325,773.00**	226,229,360.00
170	Income From investments	IE-7	-	-
171	Interest Earned	IE-8	1,493,650.00	2,308,927.00
180	Other income	IE-9	**2,521,229.00**	6,749,538.00
	TOTAL - INCOME		**190,616,633.00**	**274,220,153.09**
B	**EXPENDITURE**			
210	Establishment Expenses	IE-10	112,379,996.50	123,289,108.00
220	Administrative Expenses	IE-11	11,742,083.00	11,385,546.00
230	Oprations & Maintenance	IE-12	65,095,234.00	64,821,742.00
240	Interest & Finance Expenses	IE-13	2,845,386.96	3,377,895.14
250	Programme Expenses	IE-14	10,167,128.00	12,288,331.00
260	Revenue Grants, Contributions & Subsidies	IE-15	-	9,971,038.00
270	Provisions & Writtenoff	IE-16	-	-
271	Miscelleneous Expenses	IE-17	10,107,540.00	-
272	Depriciation	B-11	51,821,367.11	51,215,200.32
	TOTAL EXPENDITURE		**264,158,735.57**	**276,348,860.46**
C	Gross Surplus / (Deficit) Of income over expenditure before prior items (A-B)		(73,542,102.57)	(2,128,707.37)
D	Add/less : Pior Period Item (Net)	IE-18	-	-
E	Gross Surplus / (Deficit) Of income over expenditure before prior items (C-D)		(73,542,102.57)	(2,128,707.37)
F	Less: Transfer To Reserve Funds			
G	Net Balance Being surplus / Dficit Carried over to municipal fund (E-F)		(73,542,102.57)	(2,128,707.37)

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UDIN 24402260BKAPL95541

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2023 to 31st march 2024

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current Year	Previous Year
1100100	Property Tax	5,988,609.00	3,507,036.00
1100200	Water Tax	18,646,675.00	10,354,742.00
1100300	Sewarage Tax		-
1100400	Surcharge & Others		-
1100500	Lighting Tax		-
1100600	Education tax	2,108,911.00	946,312.00
1100700	Vehicle Tax		-
1100800	Samekit Tax	3,703,118.00	1,491,781.00
1100900	Devlopment tax		12,029,407.00
1101000	Swachta tax	4,571,039.00	1,393,127.00
1101100	Urban devlopment tax	2,655,748.00	1,055,759.00
1101200	Pifirimage Tax		-
1101300	Export Tax		-
1105100	Octrio & Toll		-
	Cess		-
1108000	Other Taxes		-
	Sub- Total	**37,674,100.00**	**30,778,164.00**
1109000	Less: Tax Remissions And Refund {Schedule IE-(A)}		
	Sub Total	37,674,100.00	30,778,164.00
	Total Tax Revenue	**37,674,100.00**	**30,778,164.00**

(A): Remission and Refund of taxes

Account code	Particulars	Current Year	Previous Year
1109001	Property Tax	-	-
	Octroi And Toll	-	-
	Cess Income	-	-
	Advertisement Tax	-	-
1109011	Others	-	-
	Total Refund and remission of tax revenues.	-	-

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Joshi Mahajan & Co. Chartered Accountants DEWAS

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2023 to 31st march 2024

Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1201000	Taxes and Duties Collected by others	-	-
1202000	Compensation In lieu of Taxes / Duties	69,144,394.00	-
1203000	Compensation In lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	**69,144,394.00**	**-**

Schedule IE-3: Rental Income From Muncipal Properties

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1301000	Rent From Civic Amenities	2,503,130.00	1,392,022.00
1302000	Rent From Office Buildings	-	-
1303000	Rent From Guest House	-	-
1304000	Rent From Lease of Lands		
1308000	Other Rents	-	4,259,310.09
	SubTotal	**2,503,130.00**	**5,651,332.09**
1309000	Less: Rent Remissions And Refund		
	Sub-Total	2,503,130.00	5,651,332.09
	Total Rental Income From Municipal Properties	**2,503,130.00**	**5,651,332.09**

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2023 to 31st march 2024

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

Account Code	Particulars	Current Year	Previous Year
1401000	Empanelment & Registration Charges		
1401100	Licensing Fess		943,736.00
1401200	Fees For Grant Permit	2,698,854.00	
1401300	Fees For certificate Or Extract		
1401400	Development Charges	11,042,637.00	
1401500	Regulties And Fees		
1402000	Penalties and Fines		
1404000	Other Fees		
1405000	User Charges	3,134,845.00	91,400.00
1406000	Entry Fees		
1407000	Service / Administrative Charges		
1408000	Other Charges		1,023,808.00
	Sub-Total	**16,876,336.00**	**2,058,944.00**
1409000	Less: Fess & User Charges	-	-
	Sub-Total	-	-
	Total Income From Fees & User Charges	**16,876,336.00**	**2,058,944.00**

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Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year	Previous Year
1501000	Sale of Products	-	-
1501100	Sale of Froms & Publications	1,078,021.00	431,000.00
1501200	Sale of stores & scrap	0	0
1503000	Sale of others	0	12888
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges -income head	**1,078,021.00**	**443,888.00**

Schedule IE-6: Revenue Grants Contribuons & Subsidies

Account code	Particulars	Current Year	Previous Year
1601000	Revenue Grant	45,804,298.00	226,229,360.00
1602000	Re-imbursement of Expenses	13,521,475.00	-
1603000	Contribution towards Schemes	-	-
	Total Revenue Grants contributions & Subsidies	59,325,773.00	226,229,360.00

Schedule IE-7: Income from Investments-General Fund

Account code	Particulars	Current Year	Previous Year
1701000	Interest on Investments & Accured Interest	-	-
1702000	Dividend		
1703000	Income from projects taken up on Commercial basis		
1704000	Profit in sale of Investments		
1708000	Others (Prior Period Income)	0	
	Total Income from Investments	-	-

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Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE -8: Interest Earned

Account code	Particulars	Current Year	Previous Year
1711000	Interest From Bank Accounts	1,493,650.00	2,308,927.00
1712000	Interest on Loans and advances to Employees	-	-
1713000	Interest on Loans to others	-	-
1718000	other Interest	-	-
	Total Interest Earned	**1,493,650.00**	**2,308,927.00**

Schedule IE -9: Other Income

Account code	Particulars	Current Year	Previous Year
1801000	Deposits Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit on Disposal of Fixed Assest	-	-
1804000	Recovery from Employees		
1805000	Unclaimed Refund/liabilities	-	-
1806000	Excess Provisions Writen Back	-	-
1808000	Miscellaneous Income	2,521,229.00	6,749,538.00
	Total other Income	**2,521,229.00**	**6,749,538.00**

Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE -10:Establishment Expenses

Account code	Particulars	Current Year	Previous Year
2101000	Salaries Wages and Bonus	110,001,738.50	99,139,487.00
2102000	Benefits and Allownce	248,619.00	395,000.00
2103000	Pension	1,698,000.00	21,616,828.00
2104000	Other Terminal & Retirement Benefits	431,639.00	2,137,793.00
	Total Establishment Expenses	**112,379,996.50**	**123,289,108.00**

Schedule IE-11: Administrative Expenses

Account code	Particulars	Current Year	Previous Year
2201000	Rent Rates and Taxes	8,600.00	-
2201100	Office Maintenance		-
2201200	Communication Expenses	113,511.00	92,018.00
2202000	Books & Periodicals		
2202100	Printing & Stationary	393,424.00	892,239.00
2203000	Travelling & Conveyance	7,253,125.00	5,822,282.00
2204000	Insurance	281,820.00	207,267.00
2205000	Audit Fees	65,000.00	2,947,375.00
2205100	Legal Expenses		
2205200	Professional and other Fees	2,869,500.00	
2206000	Advertisement and Publicity	755,903.00	1,399,365.00
2206100	Membership & Subscriptions		
2208000	Other Administrative Expenses	1,200.00	25,000.00
	Total Administrative Expenses	**11,742,083.00**	**11,385,546.00**

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मुख्य नगर पालिका अधि
नगर पालिका परिषद, शाजापुर

Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE -12: Operations & Maintenance

Account code	Particulars	Current Year	Previous Year
2301000	Power of Street Light & Water Works	20,072,594.00	32,276,490.00
2302000	Bulk Purchase	6,621,580.00	13,402,713.00
2303000	Consumption of Store	7,300.00	-
2304000	Hire Charges	6,101,706.00	3,158,917.00
2305000	Repairs & Maintenance -infrastructure Assets		2,205,752.00
2305100	Repairs & Maintenance -Civic Amenities	17,467,795.00	3,372,015.00
2305200	Repairs & Maintenance - Building	3,070,430.00	4,386,225.00
2305300	Repairs & Maintenance - Vehicles	1,007,443.00	1,494,300.00
2305400	Repairs & Maintenance - Furniture	9,862.00	-
2305500	Repairs & Maintenance - Office Equipments	2,022,039.00	2,778,732.00
2305600	Repairs & Maintenance - Electrical Appliances	4,693,813.00	-
2305900	Repairs & Maintenance - Others	3,022,528.00	-
2308000	Other operating & Maintenance Expenses	998,144.00	1,746,598.00
	Total Operations & Maintenance	**65,095,234.00**	**64,821,742.00**

Schedule IE-13: Interest & Finance Charges

Account code	Particulars	Current Year	Previous Year
2401000	Interest on Loans From Central Govt	-	-
2402000	Interest on Loans From state Govt	-	-
2403000	Interest on Loans From Govt Bodies & Associa	-	-
2404000	Interest on Loans From International Agencies	-	-
2405000	Interest on Loans From Banks & other Financia	2,817,689.00	3,363,196.00
2406000	Other Interest		
2407000	Bank charges	27,697.96	14,699.14
2408000	Other Finance Charges	-	-
	Total Interest & Finance Charges	**2,845,386.96**	**3,377,895.14**

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Chartered Accountants

NAGAR PALIKA PARISHAD , SHAJAPUR (M.P)
Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE-14: Programme Expenses

Account code	Particulars	Current Year	Previous Year
2501000	Election Expenses	1,970,739.00	-
2502000	Own Programms	5,522,491.00	-
2503000	Share in Programs and Others	2,673,898.00	12,288,331.00
	Total Programme Expenses	**10,167,128.00**	**12,288,331.00**

Schedule IE-15: Revenue Grants Contributions & Subsidies

Account code	Particulars	Current Year	Previous Year
2601000	Grants	-	9,971,038.00
2602000	Contributions	-	-
2603000	Subsidies	-	-
	Total Revenue Grants Contributions & Subsidies	-	9,971,038.00

Schedule IE-16: Provisions & Write off

Account code	Particulars	Current Year	Previous Year
2701000	Provisions for doubtful receivables	-	-
2702000	Provisions for other assets	-	-
2703000	Revenues Written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written off	-	-
	Total Provisions & Writen off	-	-

Schdule Forming Part of Income And Expenditure Statement
For The Period 1st April 2023 to 31st March 2024

Schedule IE-17: Miscellaneous Expenses

Account code	Particulars	Current Year	Previous Year
2711000	Loss on disposal of Assets	-	-
2712000	Loss on disposal of Investments	-	-
2718000	Other Miscellaneous	10,107,540.00	-
	Total Miscellaneous Expenses	**10,107,540.00**	-

Schedule IE-18: Prior Period Items (Net)

Account code	Particulars	Current Year	Previous Year
1850000	Income	-	-
1851001	Taxes	-	-
1852001	Other-Revenues	-	-
1853001	Recovery of revenues Written off	-	-
1854001	Other Income	-	-
	Sub Total Income (a)	-	-
2850000	Expenses	-	-
2855001	Refund of Taxes	-	-
2856001	Refund of other Revenues	-	-
2858080	other Expenses	-	-
	Sub Total Income (b)	-	
	Total Prior Period (Net) (a-b)	-	

UDIN 24402260BKAPL55541

Joshi Mahajan & Co. Chartered Accountants DEWAS

UDIN:-24402260BKAPL95541

Nagar Palika Parishad,Shajapur

Cash Flow Statement F.Y. 2023-24

Annexure-"H"

Particulars	Current Year (Rs.) 2023-24
(A) Cash Flow from Operating Activities:-	
Gross Surplus/ Deficit over Expenditure	-73,542,102.56
Add:	
Adjustments for Depreciation	51,821,367.10
Interest and Finance Charges	2,845,386.96
Less:	
Adjustment for Profit on Disposal of Assets	
Dividend Income	
Investment Income	-
Interest Income	
Adjustment Income over Expenditure before effecting changes in Current Assets and Current Liabilities and Extra Ordinary Items	
Changes in Current Assets and Current Liabilities	
Increase/Decrease in Stock in Hand	-
Increase/Decrease in Sundry Debtors	-10,335,947.00
Increase/Decrease in Prepaid Expenses	
Increase/Decrease in Other Current Assets- Loans, Advances & Deposits received	-43,589.00
Decrease/Increase in Deposits Received	
Decrease/Increase in Deposits Works	
Decrease/Increase in Current Liabilities	8,686,682.50
Decrease/ Increase in Provisions	5,520,937.00
Extra Ordinary Items (Please Specify)	-
Net Cash Generated from/ used in Operating Activities (A)	**-15,047,265.00**
(B) Cash Flow from Investing Activities	
Less:	
Purchase of Fixed Assets & Capital WIP	-57,579,235.00
Increase/Decrease In Earmarked Funds	
Purchase of Investments	
Decrease in Special Funds/ Grants Utilisation	
Add:	
Proceeds from disposal of Assets	
Proceeds from disposal of Investment	
Investment Income Received	
Interest Income Received	
Net Cash Generated from/used in Investing Activities (B)	**-57,579,235.00**
(C) Cash Flows from Financing Activities	
Add/Less:	
Loans from banks/ others received/ repaid	
Increase in Special funds/grants	106,461,566.00
Less:	
Repayment of Secured Loans	-5,439,153.00
Repayment of Unsecured Loans	-
Interest and Finance Expenses:- Bank Charges & Other Expenses	-2,845,386.96
Net Cash Generated from/used in Financing Activities (C)	98,177,026.04
Net Increase/Decrease in Cash and Cash Equivalent (A+B+C)	**25,550,526.04**
Add:Cash & Cash Equivalents at beginning of period	**105,005,803.03**
Cash and Cash Equivalent at the end of the period	**130,556,329.07**
Cash & Cash Equivalent at the end of the year comrises of the following account balances at the end of the year	
Cash Balance	
Bank Balance	-
Scheduled Co-OperativeBanks Balances with post offices	130,556,329.07
Balances with other Banks	-
Total of the Breakup of Cash and Cash Equivalents	**130,556,329.07**

Place: Dewas

Date: 08.11.2024

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

Joshi Mahajan & Co. DEWAS Chartered Accountants

UDIN
24402260BKAPL95541

For Joshi Mahajan & Co.
Chartered Accountants

(CA Siddharth S. Mahajan)
Partner
M. No. 402260

Nagar Palika Parishad Shajapur

Sr. No.	Division	District	ULB Name	ULB Type	Revenue Receipts: Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Compensation In Lieu of Octroi	Revenue Grants Contribution & Subsidies	Other Income
1	Ujjain	Shajapur	Nagar Palika Parishad Shajapur		5,988,609.00	31,685,491.00	16,876,336.00	2,503,130.00	69,144,394.00	59,325,773.00	2,521,229.00

Annexure "D"

Sale & Hire Charges	Interest Earned	Capital Receipts: Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total Receipts
1,078,021.00	1,493,650.00	12,300,348.00	43,648,096.00	40,564,901.00	45,572,292.00	188,044,962.00

Annexure "D"

Nagar Palika Parishad Shajapur

Revenue Expenditure: Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Programme Expenses	Miscellanous Expenses	Other Expenses	Loan Repayment (Principal)	Capital Expenditure: Central Finance Commission Expenditure	State Finance Commission Expenditure	Other Capital Expenditure	Total Expenditure
112,379,996.50	11,742,083.00	65,095,234.00	2,845,386.96	10,167,128.00	10,107,540.00	-	5,439,153.00	42,266,871.00	0	15,158,000.00	275,201,392.46

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मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

Joshi Mahajan & Co.
DEWAS
Chartered Accountants

UDIN:-24402260BKAPL95541

NAGAR PALIKA PARISHAD SHAJAPUR
Receipts and Payments

Annexure "G"

Receipts	Amount (In Rs.)	Amount (In Rs.)
Opening Balance as on 01/04/2023		105,005,803.03
...h & Bank		
...jana Bank A/c		
Central Bank of India (A/c 1983761436)	11,051,781.50	
...e Bank of India (A/c 30309144893)	4,366,524.00	
...n Bank (A/c 364602010015514) Nulm A/c	1,979,778.00	
State Bank of India (A/c 31483221746)	592,264.90	
...nk of India Shahrai Vikas (A/c 955010200012391)	12,323.74	
...h Cash Book		
Allahabad Bank 50431893795	31,945,970.00	
...hi 1928	27,058,771.52	
0082	14,463,580.00	
Central Bank of India983757055	4,580,931.65	
Central Bank of India 1983745211	4,443,316.77	
...C BANK 39712	4,230,279.95	
Axis Bank 9359	280,281.00	
...01 Tax Revenue		37,674,100.00
1100100 Property Tax	9,691,727.00	
...0200 Jalkar	18,646,675.00	
...0400 Conservancy Tax	4,571,039.00	
1100600 Education Tax	2,108,911.00	
...0800 Other Taxes	2,655,748.00	
...00 Rental Inocme		2,503,130.00
1302000 Rent From Office Building		
1301000 Rent Income From Civic Amenities	2,503,130.00	
140 Fees & User Charges		16,876,336.00
1401200 Fees for Grant of Permit	2,698,854.00	
...1400 Development Charges	11,042,637.00	
...05000 User Charges	3,134,845.00	
...Sale & Hair Charges		1,078,021.00
...der Fees	1,078,021.00	
Purana Saman Bikri		
160 Revenue Grants, Contri and Subdies		128,470,167.00
...gi Kshati Purti Anudan	69,144,394.00	
Sadak Marammat Anudan		
...h Vitt Ayog Income	23,599,275.00	
... Kalp Anudan		
Mulbhut Suvidha Anudan	16,191,596.00	
...er Grant Income		
...ank Shulk	13,507,081.00	
Rajya Vitt Ayog Anudan		
...uim Yojna Anudan		
...ekit Anudan	3,843,000.00	
...erest Anudan on Hudco Loan From SG	2,170,427.00	
...yay Avam Nisktijan Anudan	14,394.00	
...F Anudan		
...akal Lok ANudan		
...ashrayShulk		
... Yojna Anudan		
...M Anudan		
...adli Behna Function Anudan		
.../ MLA Anudan		
...1 Interest Earned		1,493,650.00
...k Interest		
...0 Other Income		2,521,229.00
...cess Provision Written Off	9,186.00	
...r Income	2,512,043.00	
...pital Receipts		214,234,437.00
...0 Grants , Contribution for Specific Purposes	49,930,000.00	
...0 11 Grants From Central Finance Commission	43,648,096.00	
... 20 01 Grants From State Finance Commission	40,564,901.00	
...udan For Repayment of Hudco Loan	4,068,800.00	
...0 01 Grants From State Govt Grant	45,572,292.00	
...er Grants	18,150,000.00	
... 20 00 Capital Receipts	12,300,348.00	

Payments	Amount (In Rs.)	Amount (In Rs.)
Direct Expenses		
210 Establishment Exposes		
210 10 Salary & Wages and Bonous		110,250,357.50
Salary Expenses	100,804,842.50	
Asthayi Salary	9,196,896.00	
Parivar Kalyan Bima (FBF) Katotra		
Medical Reimbursement	248,619.00	
21030 Pension		2,129,639.00
Pension Anshdan Katotra		
Leave Encashment	431,639.00	
Parishad Bhatta	1,698,000.00	
220 Administrative Exp		
220 10 Rent, Rates and Taxes		8,600.00
Crain Rent Expenses	8,600.00	
220 12 Communication Exp		113,511.00
Telephone Exp/ Internet Bill	107,911.00	
Munadhi Expenses	5,600.00	
220 21 Printing and Stationery Exp		393,424.00
Stationery and Photocopy Expenses	393,424.00	
Flex and Banner Exp		
Nameplat Expense (S)		
220 30 Travelling and Conveyance Exp		7,253,125.00
Deisel / Oil / Petrol Expenses	7,213,125.00	
Travelling Expenses	40,000.00	
220 40 Insurance Exp		
Vahan Insurance		281,820.00
220 50 Audit Fees		2,934,500.00
Professional Fees	2,869,500.00	
Audit Fees	65,000.00	
Accounting Fees		
220 60 Advertisment and Publicity Exp		755,903.00
Advertistment Exp	755,903.00	
News Paper Exp		
220 80 Other Administrative Exp		
Child Water Expenses		1,200.00
230 Operation & Maintenance Expenses		
230 Operation & Maintenance		
230 10 Power & Fuel		20,072,594.00
Street Light Electricity Bill	8,316,111.00	
Electricity Expenses		
Jal Praday Electricity Bill	11,756,483.00	
MPPKVVCL Katotra		
230 20 Bulk Purchase		6,628,880.00
Electricity Materical Purchase Expenses		
Building Material	718,568.00	
Consumption of Stores	7,300.00	
Jal Samagry Purchase	5,903,012.00	
Firewoood Purchase		
230 40 Hire Charges		6,101,706.00
Jalpraday Expenses	6,101,706.00	
Vahan Rent		
Tea and Refreshment Exp		
Medical Allowance (Chikitsa Bhatta)		
Food Allotment (Khadyan Aawantan)Exp		
230 50 Repair & Maintenance Infra Assets		
Electric Moter Repairing and /sandharan Work Exp		
230 51 Repair & Maintenance Civic Amenities		17,467,795.00
Garden Maintenance and Repaire	1,016,812.00	
Road Repaired	16,450,983.00	
Yantriki Prakoshth Katotra		
230 52 Repair & Maintenance Building		3,070,430.00
Building Repair and Maintanance Exp	1,954,241.00	
Colour and Painting Exp	1,098,689.00	
Name Plate Exp	17,500.00	
Fire Expenses		

Joshi Mahajan & Co.
DEWAS
Chartered Accountants

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

UDIN: 24402260BKAPL95541

Current Liabilities		391,509,000.00	**230 53 Repair & Maintenance Vechile**		
ndry Creditors	367,131,073.00		Vahan Repair & Maintanance Exp		1,007,443.00
ovisions	16,946,423.00				
340 20 Deposits	4,800,433.00		**230 54Repair & Maintenance Furniture**		
ties & Taxes	2,631,071.00		Furniture Repairs Exp		9,862.00
			230 55 Repair & Maintenance Office Equipments		2,022,039.00
			Febrication Repair and Maintance	2,022,039.00	
			Computewr Mainetennace and Refilling		
			230 56 Repair & Maintenance Electrical Appliances		4,693,813.00
			Electrical Repaire Expense	144,691.00	
			Electrical Material/ Poll Shifting	4,549,122.00	
			230 80 Other Operating & Maintenence Exp		4,020,672.00
			Uniform Exp	209,922.00	
			Other Exp	110,029.00	
			Swachata Exp	668,193.00	
			Pashu Panjiyan Fees	10,000.00	
			Kachara Khad Peti Exp	154,167.00	
			Jalpraday Expenses	2,868,361.00	
			240 Interest & Finance Charges		
			240 50 Interest on Loan		2,845,386.96
			Interest on Hudco Loan	2,817,689.00	
			Bank Charges	27,697.96	
			250 Programme Expenses		10,167,128.00
			Election Expesnes	1,970,739.00	
			Own Programme Expenses	5,522,491.00	
			Share in Programme of Others	2,673,898.00	
			271 Miscellaneous Expenses		10,107,540.00
			Kayakalp Anudan Vapsi	10,000,000.00	
			Tea & Refreshment Expenese	107,540.00	
			Increasing in Current Assets		-
			Debtors/Receivables		10,335,947.00
			Deposits		43,589.00
			Stock in Hand		
			Current Liabilities		**377,301,380.50**
			Sundry Creditors	360,881,741.50	
			Provisions	11,425,486.00	
			Duties & Taxes	2,579,107.00	
			340 20 Deposits	2,415,046.00	
			Increasing in Fixed Assets		57,579,235.00
			Capital payments	-	**107,772,871.00**
			320 Grants , Contribution for Specific Purpos	49,930,000.00	
			320 10 11 Grants From Central Finance Co	42,266,871.00	
			320 20 01 Grants From State Finance Commission		
			Other Grants	418,000.00	
			320 20 01 Grants From State Govt Grant	15,158,000.00	
			Secured Loans		**5,439,153.00**
			Hudco Loan 2d(GFL 75)		
			Hudco Loan 1st (GFL 25)	5,439,153.00	
			Unsecured Loans		-
			Closing Balance as on 31/03/2024		**130,556,329.07**
			Cash & Bank		
			Yojana Bank A/c		
			Central Bank of India (A/c 1983761436)	11,378,198.30	
			State Bank of India (A/c 30309144893)	4,455,954.00	
			State Bank of India (A/c 31483221746)	2,033,890.00	
			Bank of India Shahrai Vikas (A/c 955010200	592,264.90	
			Union Bank (A/c 364602010015514) Nulm A	14,545.84	
			PM Swanidhi Yojna 7365930757	40,400.00	
			Main Cash Book		
			Allahabad Bank 50431893795	22,517,570.00	
			Sbi 1928	77,041,621.75	
			HDFC BANK 39712	549,318.00	
			Axis Bank 9359	3,045,362.65	
			Central Bank of India 1983745211	6,811,531.77	
			Central Bank of India983757055	1,787,325.86	
			BOI 0082	288,346.00	
Total		**901,365,873.03**	**Total**		**901,365,873.03**

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद्, शाजापुर

Joshi Mahajan & Co. Chartered Accountants DEWAS

UDIN 24402260BKAPL95541