

Municipal Council Shahpura

District- Dindori



Audit Year

2023-24



Auditor

Rahul Rawat & Co.

Chartered Accountants

Singh Rawat
मुख्य नगर पालिका अधिका
नगर परिषद शहपुरा
जिला-डिण्डौरी

↓ INDEX ↓

AUDIT OBSERVATION

(अंकेक्षण अबलोकन)

BALANCE SHEET

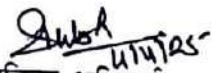
(आर्थिक चिटठा)

INCOME & EXPENDITURE ACCOUNT

(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT

(प्राप्ति भुगतान खाता)


मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डौरी

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SHAHPURA, DISTRICT DINDORI (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS



Date :

Place : BHOPAL

UDIN-

CA Rahul Rawat
(Partner)
M.no - 439685
FRN No.025933C

Shweta Rawat
मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डौरी

MUNICIPAL COUNCIL SHAHPURA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- There was no any FDR made by the council during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.



Singh
मुख्य नगर पालिका अधिकारी
नगर समिति शाहपुरा
जिला-डिण्डोरी

Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



Singh
5/11/25
मुख्य नगर पालिका अधिकारी
नगर परिषद, गन्धुवा
जिला-डिण्डौरी

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.



[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा
जिला सिन्धुद्वीप

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.



Rahul Rawat
मुख्य नगर पालिका अधिकारी
नगर पारिषद शहपुरा
जिला-डिण्डौरी

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.



Sukesh
4/11/25
मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.




 मुख्य नगर पालिका अधिकारी
 जिला-डिण्डौरी

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

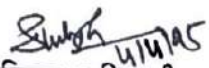
- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.

Date :
UDIN :

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS



CA RAHUL RAWAT
(Partner)
FRN NO. 025933C


मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डोरी

Balance Sheet of Municipal Council Shahpura
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,91,91,899.64	2,15,23,644.00
	Earmarked Funds	B-2	11,65,239.00	11,65,239.00
	Reserves	B-3	15,05,73,288.81	15,16,68,287.00
	Total Reserves and Surplus		18,09,30,427.45	17,43,57,170.00
A2	Grants, Contributions for Specific Purpose	B-4	1,40,95,496.00	64,34,366.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	1,22,66,609.36	1,48,49,984.00
	Total Loans		1,22,66,609.36	1,48,49,984.00
	TOTAL SOURCES OF FUNDS		20,72,92,532.81	19,56,41,520.00
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		31,70,41,958.00	31,57,98,066.00
	Less: Accumulated Depreciation		19,30,14,354.19	18,06,88,464.00
	Net Block		12,40,27,603.81	13,51,09,602.00
	Capital work-in-progress		6,24,81,166.00	5,35,50,287.00
	Total Fixed Assets		18,65,08,769.81	18,86,59,889.00
B2	Investments			
	Investment - General Fund	B-12	148800.00	148800.00
	Investment - Other Funds	B-13	-	-
	Total Investment		1,48,800.00	1,48,800.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	3,03,284.00	3,22,184.00
	Sundry Debtors (Receivables)	B-15	1,53,29,421.00	98,24,621.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	17,455.00	18,975.00
	Cash and Bank Balances	B-17	1,47,86,436.00	66,10,933.00
	Loans, advances and deposits	B-18	5,95,187.00	5,95,187.00
	Total Current Assets		3,10,31,783.00	1,73,71,900.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	83,90,622.00	90,37,212.00



	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	16,22,928.00	9,02,294.00
	Provisions	B-10	3,83,270.00	5,99,563.00
	Total Current Liabilities		1,03,96,820.00	1,05,39,069.00
B5	Net Current Assets (B3-B4)		2,06,34,963.00	68,32,831.00
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		20,72,92,532.81	19,56,41,520.00

Notes to the Balance Sheet - Attached

For Municipal Council Shahpura

Accountant

DATE :

UDIN :

Singh
CMO 4/4/25
मुख्य नगर पालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डौरी

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					2,15,23,644	2,15,23,644
	Additions during the year						0.00
31090-02	• Surplus for the year					17046190.00	17046190.00
	• Transfers						0.00
	• Opening Difference						
	Total (Rs.)	0.00	0.00	0.00	0.00	1,70,46,190	17046190.00
	Deductions during the year					93,77,934	93,77,934
	• Deficit for the year						
	• Transfers					93,77,934	93,77,934
	Total (Rs.)	0.00	0.00	0.00	0.00	2,91,91,900	2,91,91,900
310	Balance at the end of the current year	0.00	0.00	0.00	0.00		

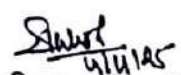
Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			11,65,239		-	11,65,239
(b) Additions to the Special Fund					-	-
• Transfer from Municipal Fund						0.00
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)					-	-
Total (b)	0.00	0.00	0.00	0.00	-	
(c) Payments out of funds						
[I] Capital expenditure on						0.00
• Fixed Asset						0.00
• Others						
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						
[III] Other:						0.00
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments					-	0.00
• Transferred to Municipal Fund			0.00	0.00	0.00	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	
Net Balance of Special Funds (a + b) - ©	0.00	0.00	1165239.00	0.00	-	11,65,239

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 (3+4)	6	7 (5-6)
31210	Capital Contribution	15,16,68,287	1,12,30,892	16,28,99,179	1,23,25,890	15,05,73,289
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	15,16,68,287	1,12,30,892	16,28,99,179	12325890.19	15,05,73,289




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SCHEDULE B-4: GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	4,37,834	59,96,532	0.00	0.00	0.00	64,34,366
(b) Additions to the Grants *						
• Grant received during the year	43,69,222	1,45,22,800				1,88,92,022
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	43,69,222	1,45,22,800	0.00	0.00	0.00	1,88,92,022
Total (a + b)	48,07,056	2,05,19,332	0.00	0.00	0.00	2,53,26,388
(c) Payments out of funds						
• Capital expenditure on Fixed						11230892.00
• Capital Expenditure on Other		1,12,30,892				
• Revenue Expenditure on						0.00
o Salary, Wages, allowances etc.						0.00
o Rent						-
• Other:						0.00
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						1,12,30,892
Total (c)	-	1,12,30,892	0.00	0.00	0.00	1,12,30,892
Net balance at the year end (a+b)- (c)	48,07,056	92,88,440	-	-	-	1,40,95,496

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans	0.00	0.00
	Total Secured Loans		

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government	1,22,66,609	1,48,49,984
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	1,22,66,609	1,48,49,984
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	83,90,622	90,37,212
34020	From Revenues		
34030	From staff		
34080	From Others	83,90,622	90,37,212
	Total deposits received		



मुख्य नगर पालिका अधिकारी
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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	12,70,899.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	3,52,029	9,02,294
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	16,22,928.00	9,02,294

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	3,83,270	5,99,563
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	3,83,270	5,99,563



Signature
मुख्य नगर पालिका अधिकारः
नगर परिषद शहपुरा
जिला-डिण्डौरी.

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41.010	Land	7,20,154			7,20,154				0.00	7,20,154	7,20,154
41.011	Lakes								0.00		
41.020	Buildings	98,21,515			98,21,515	42,33,678	1,86,261		44,19,939	54,01,576	55,87,837
	Infrastructure Assets										
41.030	• Roads and Bridges	6,81,13,406			6,81,13,406	6,30,95,211	7,16,885		6,38,12,096	43,01,310	50,18,195
41.031	• Sewerage and drainage	10,96,48,033			10,96,48,033	7,72,48,428	21,59,974		7,94,08,402	3,02,39,631	3,23,99,605
41.032	• Water ways	8,59,10,076			8,59,10,076	1,97,09,649	66,20,043		2,63,29,692	5,95,80,384	6,62,00,427
41.033	• Public Lighting	68,15,547			68,15,547	22,77,637	4,53,791		27,31,428	40,84,119	45,37,910
41.034	Sanitation & SWM										
41.040	• Plants & Machinery	75,72,503			75,72,503	56,57,801	1,91,470		58,49,271	17,23,232	19,14,702
41.050	• Vehicles	83,56,982	12,09,642		95,66,624	38,20,430	5,74,619		43,95,049	51,71,575	45,36,552
41.060	• Office & other equipment	8,87,913	18,750		9,06,663	3,60,873	54,579		4,15,452	4,91,211	5,27,040
41.070	• Furniture, fixtures, fittings and electrical appliances	31,68,373	15,500		31,83,873	16,93,499	1,49,037		18,42,536	13,41,337	14,74,874
4.180	• Other fixed assets	1,47,83,564.00			1,47,83,564	25,91,258	12,19,231	-	38,10,489	1,09,73,075	1,21,92,306
	Total	31,57,98,066	12,43,892	0.00	31,70,41,958	18,06,88,464	1,23,25,890	0.00	19,30,14,354	12,40,27,604	13,51,09,602
41.210	Work-in-progress	5,35,50,287	90,39,329	1,08,450	6,24,81,166				0.00	6,24,81,166.00	5,35,50,287
	Total	36,93,48,353	1,02,83,221	1,08,450	37,95,23,124	18,06,88,464	1,23,25,890	0.00	19,30,14,354	18,65,08,770	18,86,59,889



मुख्य नगर पालिका अधिकारी
 नगर परिषद शहपुरा
 जिला-डिण्डोरी

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds			1,48,800	1,48,800
42070	• Other Investments				
	Total of Investments General Fund		0.00	148800.00	148800.00

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	3,03,284	3,22,184
43020	Loose Tools		
43080	Others		
	Total Stock in hand	3,03,284	3,22,184



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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	7,12,957		7,12,957	11,02,845
	More than 5 years*			-	
	Sub - total	7,12,957	0.00	7,12,957	11,02,845
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	7,12,957	0.00	7,12,957	11,02,845
43120	Receivable of Other Taxes				
	Less than 3 years	43,40,968		43,40,968	30,07,801
	More than 3 years*				
	Sub - total	43,40,968	0.00	43,40,968	30,07,801
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	43,40,968	0.00	43,40,968	30,07,801
43130	Receivables for Fees and User Charges				
	Less than 3 years	58,37,563		58,37,563	44,84,733
	More than 3 years*				
	Sub - total	58,37,563	0.00	58,37,563	44,84,733
43140	Receivables from Other Sources				
	Less than 3 years	44,37,933		44,37,933	12,29,242
	More than 3 years*				
	Sub - total	44,37,933	0.00	44,37,933	12,29,242
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,53,29,421	0.00	1,53,29,421	98,24,621

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	17,455	18,975
44030	Operations & Maintenance		
	Total Prepaid expenses	17,455	18,975




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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds	1,47,86,436	66,10,933
45021	Nationalised Banks		
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office	1,47,86,436	66,10,933
	Sub-total		
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	1,47,86,436	66,10,933
	Total Cash and Bank balances		

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	5,95,187		-	5,95,187
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	5,95,187	0.00	-	5,95,187
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	5,95,187	0.00	-	5,95,187



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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
Total Other Assets		0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
Total Miscellaneous expenditure		0.00	0.00



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Municipal Council Shahpura
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	74,36,209	65,11,149
	Assigned Revenues & Compensation	IE-2	1,09,49,902	79,45,615
	Rental Income from Municipal Properties	IE-3	60,99,804	50,54,490
	Fees & User Charges	IE-4	3,47,940	3,75,968
	Sale & Hire Charges	IE-5	62,000	3,54,900
	Revenue Grants, Contributions & Subsidies	IE-6	1,23,25,890	2,11,31,569
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	83,504	53,827
	Other Income	IE-9	52,460	6,81,080
	Total - INCOME		3,73,57,709	4,21,08,598
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,18,77,444	2,03,58,388
	Administrative Expenses	IE-11	11,27,503	24,45,618
	Operations & Maintenance	IE-12	94,25,136	1,46,47,448
	Interest & Finance Expenses	IE-13	4,20,549	4,43,372
	Programme Expenses	IE-14	5,86,280	7,09,565
	Revenue Grants, Contributions & subsidies	IE-15	1,40,000	25,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	8,32,841	1,07,290
	Depreciation		1,23,25,890	1,33,42,780
	Total - EXPENDITURE		4,67,35,644	5,20,79,461
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(93,77,934)	(99,70,863)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(93,77,934)	(99,70,863)
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(93,77,934)	(99,70,863)

For Municipal Council Shahpura

Chief Municipal Officer

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)

M.no - 439685

FRN No.025933C

Date :
UDIN :

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	14,51,200	13,90,644
11002	Water tax	42,70,890	39,70,822
11003	Sewerage Tax	32,619	92,776
11004	Conservancy Tax	4,55,900	
11005	Lighting Tax		
11006	Education tax		
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	12,25,600	10,56,907
11080	Other taxes	74,36,209	65,11,149
	Sub-total		
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	74,36,209	65,11,149
	Total tax revenue		

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

Account Code	Particulars	Current Year (Rs.)	Current Year (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 (Rs.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	4,51,221	
12020	Compensation in lieu of Taxes / duties	1,04,98,681	79,45,615
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	1,09,49,902	79,45,615




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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	59,95,094	50,54,490
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	51,410	
13080	Other rents	53,300	
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	60,99,804	50,54,490

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	73,400	
14012	Fees for Grant of Permit	7,840	31,500
14013	Fees for Certificate or Extract		50,000
14014	Development Charges		67,000
14015	Regularization Fees		
14020	Penalties and Fines	2,18,000	1,08,068
14040	Other Fees		1,12,700
14050	User Charges	48,700	
14060	Entry Fees		
14070	Service / Administrative Charges		6,700
14080	Other Charges	3,47,940	3,75,968
	Sub-Total		
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	3,47,940	3,75,968
	Total income from Fees & User Charges	3,47,940	3,75,968

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		72,200
15011	Sale of Forms & Publications	62,000	2,82,700
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	62,000	3,54,900



Sushil Kumar
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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		77,88,789
16020	Re-imbursement of expenses	1,23,25,890	1,33,42,780
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	1,23,25,890	2,11,31,569

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments	-	
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 (Rs.)	Current Year (Rs.)
		83,504	53,827
17110	Interest from Bank Accounts		
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest	83,504	53,827
	Total - Interest Earned		

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	52,460	6,81,080
	Total Other Income	52,460	6,81,080



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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	2,02,55,815	1,99,66,942
21020	Benefits and Allowances	6,54,372	2,40,568
21030	Pension	4,01,410	
21040	Other Terminal & Retirement Benefits	5,65,847	1,50,878
	Total establishment expenses	2,18,77,444	2,03,58,388

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	69,525	
22012	Communication Expenses	19,652	11,992
22020	Books & Periodicals	9,220	3,080
22021	Printing and Stationery	1,10,739	5,21,094
22030	Traveling & Conveyance		
22040	Insurance		1,62,000
22050	Audit Fees		82,600
22051	Legal Expenses	20,000	
22052	Professional and other Fees	2,20,209	
22060	Advertisement and Publicity	5,82,008	2,99,727
22061	Membership & subscriptions		13,65,125
22080	Other Administrative Expenses	96,150	
	Total administrative expenses	11,27,503	24,45,618

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	57,68,549	80,70,071
23020	Bulk Purchases	18,00,220	28,36,917
23030	Consumption of Stores		
23040	Hire Charges	4,61,966	5,57,178
23050	Repairs & maintenance -Infrastructure Assets	7,63,475	15,17,503
23051	Repairs & maintenance - Civic Amenities	19,700	9,26,600
23052	Repairs & maintenance - Buildings		
23053	Repairs & maintenance - Vehicles	2,66,557	5,73,824
23054	Repairs & maintenance - Furniture	4,500	6,755
23055	Repairs & maintenance - Office Equipments	88,600	
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	2,33,569	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	18,000	1,58,600
	Total operations & maintenance	94,25,136	1,46,47,448



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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions	4,20,549	4,43,372
24060	Other Interest		
24070	Bank Charges	-	
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	4,20,549	4,43,372

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		
25020	Own Programs	5,86,280	7,09,565
25030	Share in Programs of others		
	Total Programme Expenses	5,86,280	7,09,565

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]	1,40,000	25,000
26020	Contributions [specify details]		
26030	Subsidies [specify details]	-	
	Total Revenue Grants, Contributions & Subsidies	1,40,000	25,000

Schedule IE-15: Provisions and Write off

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




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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	8,32,841	1,07,290
	Total Miscellaneous expenses	8,32,841	1,07,290

Schedule IE-18: Prior Period Items (Net)

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



[Signature]
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Municipal Council Shahpura

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(93,77,934.36)	(93,77,934.36)	(99,70,863.00)
Add: Adjustments For			
Depreciation	1,23,25,890.19		1,33,42,780.17
Interest And Finance Expenses	4,20,549.36	1,27,46,439.55	4,43,372.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	27,92,550.04		14,94,635.00
Investment Income			
Transfer To Reserves			
Interest Income Received	83,504.00	(28,76,054.04)	53,872.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		62,44,559.23	(95,81,363.00)
Changes In Current Assets And Current Liabilities			
(Increase)/ Decrease In Sundry Debtors	(55,04,800.00)		(15,95,888.00)
(Increase)/ Decrease In Stock In Hand	18,900.00		23,142.00
(Increase)/ Decrease In Prepaid Expenses	1,520.00		18,975.00
(Increase)/ Decrease In Other Current Assets	-		
(Decrease)/ Increase In Deposits Received	(6,46,590.00)		(1,16,330.00)
(Decrease)/ Increase In Deposits Work	-		-
(Decrease)/ Increase In Other Current Liabilities	7,20,634.00		15,574.00
(Decrease)/ Increase In Provisions	(2,16,293.00)		32,581.00
Extra ordinary items (please specify)		(56,26,629.00)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		6,17,930.23	(1,12,03,309.00)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	1,02,83,221.00		1,33,46,735.00
(Increase)/ Decrease In Special Funds/ Grants	(76,61,130.00)		1,67,82,793.00
(Increase)/ Decrease In Earmarked Funds	-		-
(Increase)/ Decrease In Reserve ' Grant Against Fixed Ass	10,94,998.19		(3,954.83)
Purchase Of Investment		37,17,089.19	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	83,504.00	83,504.00	53,872.00
Net cash generated from/(used in) investing activities [B]		38,00,593.19	53,872.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	1,22,66,609.36		1,48,49,984.00
Less:			
Interest & Finance Expenses	(4,20,549.36)		(4,43,372.00)
		1,18,46,060.00	



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नगर परिषद शहपुरा
दिनांक 31.03.24

Generated From/(Used In) Financing		1,18,46,060.00	1,44,06,612.00
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		1,62,64,583.42	32,57,175.00
Cash And Cash Equivalent At Beginning Of The Period		66,10,933.00	2,32,71,286.96
Cash and cash equivalent at end of the period		1,47,86,436.00	66,10,933.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances			
Bank balances	1,47,86,436.00	1,47,86,436.00	66,10,933.00
Total Of The Breakup Of Cash And Cash Equivalents		-	

Date :
UDIN :

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

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