MUNICIPAL COUNCIL SHAJAPUR

District-Shajapur

Audit Year

2024-25

Auditor

Rahul Rawat & Co.

Chartered Accountants

INDEX

RAHUL RAWAT & CO.
Chartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SHAJAPUR, DISTRICT SHAJAPUR (M.P)** for the year ended 31st March 2025, 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 Balance Sheet, Income & expenditure Account for the year ending as on 31st March 2025.

For RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANT

Date :
UDIN-

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

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नगर पालिका परिषद, शाजापुर

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MUNICIPAL COUNCIL SHAJAPUR

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 Two FDR made by the council and found 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.

RAHUL RAWAT & CO. BHOPAL ED ACCOUNTANT

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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.

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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.
- FDR register was not found during the audit, although FDR file was available for audit.

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- Other necessary records have been maintained and found satisfactory.

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

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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.

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.

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- 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.

- 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

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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.

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 during the audit, council has repaid total Rs. 18,83,004 towards HUDCO loan installments during the year..

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- The entire amount paid against loan installments has been shown under **Interest & Finance charges** in Receipt & Payment Account. It was not segregated between principal amount and interest amount in the said account.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANT

Date :
UDIN :

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

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Balance Sheet of Municipal Council Shajapur
as on 31st march 2025

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	758,083,139	750,423,713
	Earmarked Funds	B-2	2,298,716	-
	Reserves	B-3	128,021,028	66,164,296
	Total Reserves and Surplus		**888,402,883**	**816,588,009**
A2	**Grants, Contributions for Specific Purpose**	B-4	**150,961,414**	**120,926,281**
	Loans			
A3	Secured loans	B-5	24,767,968	26,387,351
	Unsecured loans	B-6	-	-
	Total Loans		**24,767,968**	**26,387,351**
	TOTAL SOURCES OF FUNDS		**1,064,132,264**	**963,901,642**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		1,176,399,496	1,158,578,391
	Less: Accumulated Depreciation		574,478,707	501,662,426
	Net Block		601,920,789	656,915,965
	Capital work-in-progress		231,107,908	114,256,000
	Total Fixed Assets		**833,028,697**	**771,171,965**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	15,798,000	-
	Total Investment		**15,798,000**	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	396,000	720,000
	Sundry Debtors (Receivables)	B-15	125,158,396	120,443,498
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	129,999,129	130,556,329
	Loans, advances and deposits	B-18	43,589	43,589
	Total Current Assets		**255,597,114**	**251,763,416**

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B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	11,613,458	17,164,854
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	14,216,856	26,721,058
	Provisions	B-10	14,461,233	15,147,828
	Total Current Liabilities		**40,291,547**	**59,033,740**
B5	**Net Current Assets (B3-B4)**		**215,305,567**	**192,729,676**
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS		**1,064,132,264**	**963,901,642**
			-	-

Notes to the Balance Sheet - Attached

FOR RAHUL RAWAT & Co.
Chartered Accountants

For Municipal Council Shajapur

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANT

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

Date :
UDIN :

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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					750,423,713	750,423,713
	Additions during the year						
31090-02	• Surplus for the year						-
	• Transfers						0.00
	• Opening Diffrence					38374000.00	38374000.00
	Total (Rs.)						0.00
	Deductions during the year	0.00	0.00	0.00	0.00	38,374,000	38374000.00
	• Deficit for the year					-	
	• Transfers					23,577,516	23,577,516
	Total (Rs.)					7,137,058	7,137,058
310	Balance at the end	0.00	0.00	0.00	0.00	30,714,574	30,714,574
	of the current year	0.00	0.00	0.00	0.00	758,083,139	758,083,139

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						
(b) Additions to the Special Fund					-	-
• Transfer from Municipal Fund						
• Interest/Dividend earned on Special Fund			2,298,716		-	2,298,716
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)						0.00
(c) Payments out of funds	0.00	0.00	2298715.77	0.00	-	2,298,716
[I] Capital expenditure on						
• Fixed Asset						
• Others						0.00
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						
• Rent Other administrative charges						0.00
[III] Other:						0.00
• Loss on disposal of Special Fund Investments						
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund						0.00
Total ©	0.00	0.00	0.00	0.00	-	0.00
Net Balance of Special Funds (a + b) – ©	0.00	0.00	2298715.77	0.00	0.00	0.00
					-	2,298,716

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					
31211	Capital Reserve	66,164,296	134,673,013	200,837,309	72,816,281	128,021,028
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			0.00		0.00
		66,164,296	134,673,013	200,837,309	72816281.23	128,021,028

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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	8,330,074	112,596,207	0.00	0.00	0.00	120,926,281
(b) Additions to the Grants *						
• Grant received during the year	65,193,247	180,188,899				245,382,146
• 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)	65,193,247	180,188,899	0.00	0.00	0.00	245,382,146
Total (a + b)	73,523,321	292,785,106	0.00	0.00	0.00	366,308,427
(c) Payments out of funds						
• Capital expenditure on Fixed	40,180,000					40,180,000
• Capital Expenditure on Other		175,167,013				175167013.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	40,180,000	175,167,013	0.00	0.00	0.00	215,347,013
Net balance at the year end (a+b)- (c)	33,343,321	117,618,093	-	-	-	150,961,414

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	24,767,968	26,387,351
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	24767967.55	26387351.00

Schedule B-6; Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	9,427,527	11,343,496
34020	From Revenues	2,185,931	5,821,358
34030	From staff		
34080	From Others		
	Total deposits received	**11,613,458**	**17,164,854**

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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	12,286,032	20,753,151
35011	Employee Liabilities	1,790,852.00	5,967,907
35012	Interest Accrued and Due		
35020	Recoveries Payable	139,972	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	14,216,856.00	26,721,058

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	13,775,968	14,462,563
36020	Provision for Interest		
36030	Provision for Other Assets	685,265	685,265
	Total Provisions	14,461,233	15,147,828

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	3,292,612			3,292,612				0.00	3,292,612	3,292,612
41,011	Lakes				-				0.00	-	-
41,020	**Buildings**	181,872,219			181,872,219	47,915,250	4,465,232		52,380,483	129,491,736	133,956,969
	Infrastructure Assets										
41,030	• Roads and Bridges	642,266,620			642,266,620	277,864,939	52,057,383		329,922,322	312,344,298	364,401,681
41,031	• Sewerage and drainage	53,264,754			53,264,754	22,817,307	2,029,830		24,847,137	28,417,617	30,447,447
41,032	• Water ways	211,446,335	9,519,038		220,965,373	107,463,822	11,350,155		118,813,978	102,151,396	103,982,513
41,033	• Public Lighting	17,632,849			17,632,849	9,163,075	846,977		10,010,052	7,622,797	8,469,774
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	5,432,019	19,266		5,451,285	3,346,761	210,452		3,557,214	1,894,071	2,085,258
41,050	• Vehicles	26,442,985	7,510,752		33,953,737	21,943,234	1,201,050		23,144,285	10,809,452	4,499,751
41,060	• Office & other equipment	3,932,845	447,236		4,380,081	3,650,539	72,954		3,723,493	656,588	282,306
41,070	• Furniture, fixtures, fittings and electrical appliances	12,995,153	324,813		13,319,966	7,497,498	582,247		8,079,745	5,240,221	5,497,655
4,180	• Other fixed assets				-			-	-	-	-
	Total	1,158,578,391	17,821,105	0.00	1,176,399,496	501,662,426	72,816,281	0.00	574,478,707	601,920,789	656,915,965
41,210	Work-in-progress	114,256,000	116,851,908		231,107,908				0.00	231107908.00	114,256,000
	Total	1,272,834,391	134,673,013	-	1,407,507,404	501,662,426	72,816,281	0.00	574,478,707	833,028,697	771,171,965

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		**0.00**	**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 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	15,798,000	15,798,000	
	Total of Investments Other Fund		**15,798,000**	**15,798,000**	**-**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			396,000	720,000
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**396,000**	**720,000**

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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	1,722,223		1,722,223	5,363,009
	More than 5 years*			-	
	Sub - total	1,722,223	0.00	1,722,223	5,363,009
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	1,722,223	0.00	1,722,223	5,363,009
43120	**Receivable of Other Taxes**				
	Less than 3 years	50,354,447		50,354,447	49,879,973
	More than 3 years*				
	Sub - total	50,354,447	0.00	50,354,447	49,879,973
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	50,354,447	0.00	50,354,447	49,879,973
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	73,081,726		73,081,726	65,200,516
	More than 3 years*				
	Sub - total	73,081,726	0.00	73,081,726	65,200,516
43140	**Receivables from Other Sources**				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	125,158,396	0.00	125,158,396	120,443,498

Schedule B-16: Prepaid Expenses

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

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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**		
45021	Nationalised Banks	129,999,129	130,556,329
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**129,999,129**	**130,556,329**
45040	**Balance with Bank - Special Funds**		-
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	**129,999,129**	**130,556,329**

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			-	-
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	43589.00			43589.00
46080	Other Current Assets				0.00
	Sub -Total	43,589	0.00	-	43,589
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	43,589	0.00	-	43,589

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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 Shajapur (M.P.)

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2024 to 31 March 2025

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	34,145,696	37,674,100
	Assigned Revenues & Compensation	IE-2	81,344,869	69,144,394
	Rental Income from Municipal Properties	IE-3	26,804,264	2,503,130
	Fees & User Charges	IE-4	19,603,007	16,876,336
	Sale & Hire Charges	IE-5	618,000	1,078,021
	Revenue Grants, Contributions & Subsidies	IE-6	134,580,679	59,325,773
	Income from Investments	IE-7	1,206,049	-
	Interest Earned	IE-8	677,410	1,493,650
	Other Income	IE-9	1,584,138	2,521,229
	Total - INCOME		**300,564,112**	**190,616,633**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	111,518,541	112,379,997
	Administrative Expenses	IE-11	10,802,372	11,742,083
	Operations & Maintenance	IE-12	102,853,309	65,095,234
	Interest & Finance Expenses	IE-13	276,616	2,845,387
	Programme Expenses	IE-14	9,945,793	10,167,128
	Revenue Grants, Contributions & subsidies	IE-15	13,630,000	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	10,107,540
	Depreciation		72,816,281	51,821,367
	Total - EXPENDITURE		**321,842,913**	**264,158,736**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(21,278,800)	(73,542,103)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(21,278,800)**	**(73,542,103)**
F	**Less: Transfer to Reserve Funds**		2,298,716	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(23,577,516)**	**(73,542,103)**

For Municipal Council Shajapur

Chief Municipal Officer

DATE :

UDIN :

FOR RAHUL RAWAT & Co.

Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA RAHUL RAWAT

(Partner)

FRN No.025933C

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	5,444,000	5,988,609
11002	Water tax	19,274,000	18,646,675
11003	Sewerage Tax	39,963	
11004	Conservancy Tax	1,213,192	4,571,039
11005	Lighting Tax		
11006	Education tax		2,108,911
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	8,174,541	6,358,866
	Sub-total	**34,145,696**	**37,674,100**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**34,145,696**	**37,674,100**

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	14,468,360	
12020	Compensation in lieu of Taxes / duties	66,876,509	69,144,394
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**81,344,869**	**69,144,394**

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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	22,427,765	2,503,130
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	4,376,499	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**26,804,264**	**2,503,130**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges	2,164,334	
14011	Licensing Fees		
14012	Fees for Grant of Permit	1,196,386	2,698,854
14013	Fees for Certificate or Extract		
14014	Development Charges	10,577,914	11,042,637
14015	Regularization Fees		
14020	Penalties and Fines	-	
14040	Other Fees	280,321	
14050	User Charges	3,814,012	3,134,845
14060	Entry Fees	1,132,260	
14070	Service / Administrative Charges	437,780	
14080	Other Charges		
	Sub-Total	**19,603,007**	**16,876,336**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**19,603,007**	**16,876,336**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	618,000	1,078,021
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	**618,000**	**1,078,021**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant	61,764,398	45,804,298
16020	Re-imbursement of expenses	72,816,281	13,521,475
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**134,580,679**	**59,325,773**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments	1,206,049	
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	**1,206,049**	**-**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts	677,410	1,493,650
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**677,410**	**1,493,650**

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	1,584,138	2,521,229
	Total Other Income	**1,584,138**	**2,521,229**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	87,766,958	110,001,739
21020	Benefits and Allowances	3,381,011	248,619
21030	Pension	7,643,111	1,698,000
21040	Other Terminal & Retirement Benefits	12,727,461	431,639
	Total establishment expenses	**111,518,541**	**112,379,997**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		8,600
22011	Office maintenance	203,996	
22012	Communication Expenses	114,948	113,511
22020	Books & Periodicals		
22021	Printing and Stationery	1,525,253	393,424
22030	Traveling & Conveyance		7,253,125
22040	Insurance	329,748	281,820
22050	Audit Fees	500,000	65,000
22051	Legal Expenses	332,495	
22052	Professional and other Fees	918,324	2,869,500
22060	Advertisement and Publicity	6,282,551	755,903
22061	Membership & subscriptions		
22080	Other Administrative Expenses	595,057	1,200
	Total administrative expenses	**10,802,372**	**11,742,083**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	37,289,003	20,072,594
23020	Bulk Purchases	21,340,962	6,621,580
23030	Consumption of Stores		7,300
23040	Hire Charges	181,295	6,101,706
23050	Repairs & maintenance -Infrastructure Assets	12,443,406	
23051	Repairs & maintenance - Civic Amenities	1,211,300	17,467,795
23052	Repairs & maintenance - Buildings		3,070,430
23053	Repairs & maintenance - Vehicles	6,143,327	1,007,443
23054	Repairs & maintenance - Furniture		9,862
23055	Repairs & maintenance - Office Equipments	18,793	2,022,039
23056	Repairs & maintenance -Electrical Appliances		4,693,813
23057	Repairs & maintenance - Plant & Machinery	6,273,431	
23059	Repairs & maintenance - Others		3,022,528
23080	Other operating & maintenance expenses	17,951,792	998,144
	Total operations & maintenance	**102,853,309**	**65,095,234**

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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	263,621	2,817,689
24060	Other Interest		
24070	Bank Charges	12,996	27,698
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**276,616**	**2,845,387**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	2,838,827	1,970,739
25020	Own Programs	7,095,666	5,522,491
25030	Share in Programs of others	11,300	2,673,898
	Total Programme Expenses	**9,945,793**	**10,167,128**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**		
26030	**Subsidies [specify details]**	13,630,000	
	Total Revenue Grants, Contributions & Subsidies	13,630,000	-

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	-	10,107,540
	Total Miscellaneous expenses	-	10,107,540

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)	-	-

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Municipal Council Shajapur

STATEMENT OF CASHFLOW

(As On 31 March 2025)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.)	2024-25	Previous Year 2023-24
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(21,278,800.15)	(21,278,800.15)	(73,542,102.56)
Add: Adjustments For			
Depreciation	72,816,281.23		51,821,367.10
Interest And Finance Expenses	276,616.30	73,092,897.53	2,845,386.96
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	7,137,058.27		
Investment Income	1,206,049.00		
Transfer To Reserves	2,298,715.77		
Interest Income Received	677,410.00	(11,319,233.04)	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		63,133,330.42	(70,696,715.60)
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(4,714,898.00)		(10,335,947.00)
(Increase)/Decrease In Stock In Hand	324,000.00		
(Increase)/Decrease In Prepaid Expenses	-		
(Increase)/Decrease In Other Current Assets	-		(43,589.00)
(Decrease)/Increase In Deposits Received	(5,551,396.00)		
(Decrease)/Increase In Deposits Work	-		
(Decrease)/Increase In Other Current Liabilities	(12,504,202.00)		8,686,682.50
(Decrease)/Increase In Provisions	(686,595.00)		5,520,937.00
Extra ordinary items (please specify)		(23,133,091.00)	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		**40,000,239.42**	**(66,868,632.10)**
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	134,673,013.00		(57,579,235.00)
(Increase)/Decrease In Special Funds/ Grants	(30,035,133.00)		
(Increase)/Decrease In Earmarked Funds	(2,298,715.77)		
(Increase)/Decrease In Reserve ' Grant Against Fixed Asse	(61,856,731.77)		
Purchase Of Investment		40,482,432.46	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	1,206,049.00		-
Interest Income Received	677,410.00	1,883,459.00	-
Net cash generated from/(used in) investing activities [B]		**42,365,891.46**	**(57,579,235.00)**
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	24,767,967.56		26,387,351.00
Less:			
Interest & Finance Expenses	(276,616.30)		(2,845,386.96)
		24,491,351.26	

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

सहायक लेखाधिकारी,
नगर पालिका परिषद, शाजापुर

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Net Cash Generated From/(Used In) Financing Activities [C]		24,491,351.26	23,541,964.04
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		106,857,482.14	(100,905,903.06)
Cash And Cash Equivalent At Beginning Of The Period		130,556,329.07	105,005,803.03
Cash and cash equivalent at end of the period		145,797,129.21	130,556,329.07
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	145,797,129.21	145,797,129.21	130,556,329.07
Total Of The Breakup Of Cash And Cash Equivalents		-	

FOR RAHUL RAWAT & Co.
Chartered Accountants

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

Date :
UDIN :

मुख्य नगर पालिका अधिकारी,
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सहायक लेखाधिकारी,
नगर पालिका परिषद, शाजापुर

MUNICIPAL COUNCIL SHAJAPUR
DISTRICT - SHAJAPUR
BANK - SHEET
01-04-2024 To 31-03-2025

S.No.	Name of Bank	Head of Account	Account No.	PASS BOOK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
				Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	Grant Fund & Municipal Fund	53031931928	77,041,621.75	87,562,405.29	77,041,620.72	87,562,405.29	1.03	-
2	HDFC Bank	Municipal Fund	50100321739712	549,318.00	579,182.00	549,318.00	579,182.00	BRS Not Required	
3	Axis Bank	Municipal Fund (Bus Stand Shop)	911010063529359	3,045,362.65	879,140.65	3,045,362.65	879,140.65	BRS Not Required	
4	Bank Of India	Municipal Fund	95501011000082	288,346.00	397,956.68	288,346.00	397,956.68	BRS Not Required	
5	Central Bank Of india	Sanchit Nidhi	1983745211	6,811,531.77	2,298,715.77	6,811,531.77	2,298,715.77	BRS Not Required	
6	Central Bank Of india	Education Cess	1983757055	1,787,325.86	3,666,242.86	1,787,325.86	3,666,242.86	BRS Not Required	
7	Indian Bank	CM Infra Phase_II	50431893795	22,709,274.00	23,351,335.00	22,517,570.00	23,351,335.00	191,704.00	-
8	Bank of India (PFMS)	SBM	900721110000241	0.00	0.00	0.00	0.00	-	-
9	Bank of India (PFMS)	SBM_IEC	900721110001481	0.00	0.00	0.00	0.00	-	-
10	Bank of India (PFMS)	SBM_Capicity Building 2.O	900721110002403	0.00	0.00	0.00	0.00	-	-
11	Central Bank Of india (PFMS)	Sanjeevni Clinc Limit	5282596387	0.00	0.00	0.00	0.00	-	-
12	Central Bank Of india (PFMS)	Amrut 2.O	5164060239	0.00	0.00	0.00	0.00	-	-
13	Central Bank Of india (PFMS)	Project Fund Holding Accounts	5379797905	0.00	683,089.00	0.00	683,089.00	-	-
14	FDR_SDMF_4636		4636	0.00	0.00	0.00	0.00	-	-
15	FDR_SDMF_5244		5244	0.00	8,000,000.00	0.00	8,000,000.00	-	-
16	FDR_		43713602394	0.00	7,798,000.00	0.00	7,798,000.00	-	-
	Total			112,232,780.03	135,216,067.25	112,041,075.00	135,216,067.25	191,705.03	-

सा. लेखाधिकारी
नगर पालिका परिषद शाजापुर
जिला - शाजापुर

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद, शाजापुर

मुख्या नगर पालिका अधिकारी
नगर पालिका परिषद शाजापुर
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सहायक लेखाधिकारी,
नगर पालिका परिषद, शाजापुर

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANT

MUNICIPAL COUNCIL SHAJAPUR
DISTRICT - SHAJAPUR
BANK NAME- INDIAN BANK
CM Infra Phase_II
ACCOUNT- : 50431893795

Closing As Per Passbook			**23,351,335.00**
Opening Difdrance			-191,704.00
Amount Recevied In Cashbook But Not In Passbook	**Date**	**Amount**	191,704.00
Last Year Amount	28.06.2024	191,704.00	
		191,704.00	
Closing As Per Cash Book			**23,351,335.00**
			23,351,335.00

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी,
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सहायक लेखाधिकारी,
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