SANJEEV OMPRAKASH GARG & CO.

CHARTERED ACCOUNTANT

H.O – 32 AARADHNA NAGAR, SULTANABAD
BHOPAL (M.P.)

AUDIT REPORT

OF

Nagar Palik Nigam Sagar,Distt Sagar (M.P.)

For The Year 2021-22

SANJEEV OMPRAKASH GARG & CO.
CHARTERED ACCOUNTANTS
CA. SWETA KESHARWANI

DAAT KE UPAR, OLD GALLA MANDI
TILAK GANJ WARD, SAGAR, 470001

AUDITOR'S REPORT

To whomsoever it may concern

We have audited the attached Balance Sheet of MUNICIPAL CORPORATION, SAGAR FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022 and Income & Expenditure account for the period on that date. These statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our audit in accordance with the departmental guidelines provided to us and as per auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are prepared free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to scope of our audit we have to report that:-

(a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In or opinion proper books of account as required by law have been kept by the organization so far, as appears from our examination of such books.

(c) The Balance Sheet and Income & Expenditure account referred to in this report are in agreement with the books of account.

(d) In our opinion and to the best of or information and according to the explanations given to s the said Balance Sheet and Income & Expenditure Account give a true and fair view.

1. In the case of Balance Sheet of the state of affairs for the Period From 01.04.2021 To 31.03.2022
2. In the case of Income & Expenditure Account of the Deficit of the period on that date.

Place: Sagar
Date : 24/02/2023
UDIN:- 23432490BGTZPKH7886

For Sanjeev Omprakash Garo & Co.
Chartered Accountant

Sweta Kesharwani

(Sweta Kesharwani)
Partner

	2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जांच।	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया जा रहा है ।
	3	निर्माण एवं रखरखाव की अवधि में सभी निविदा शुल्क/बिड प्रोसेसिंग शुल्क/परफॉरमेंस गारंटी की प्राप्ति की जांच।	निकाय दारा प्राप्त निमार्ण संबदित प्रायः प्रायः समस्त नस्तियो में सभी निविदा शुल्क/बिड प्रोसेसिग शुल्क परफॉरमेंस गारंटी की निविदा के सर्तो के अनूसार जमा कराई गइ है
	4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क/परफॉरमेंस गारंटी एवज में प्राप्त हुई हो, उनका जारी किये गये बैंक द्वारा सत्यापन।	लेखापाल से चर्चा अनुसार यह पाया गया कि आवश्यक मामलो में ही निगम द्वारा बैंक से प्राप्त परफारमेंस गारंटी/बैंक गारंटी का सत्यापन बैंक से किया गया।
	5	बैंक गारंटी की शर्तों की जांच एवं ऐसे बैंक गारंटी जो यु.एल.बी. के हित में ना हो उनका उल्लेख।	निगम द्वारा स्वीकार बैंक गारंटी की शर्तो का अवलोकन करने पर पाया गया कि सभी शर्ते यु.एल बी के वित्तिय हितो को सुरक्षित रखने के पक्ष में है।
	6	बैंक गारंटी की एक्सटेंशन की जांच।	बैंक गारंटी की एक्सटेंशन की जानकारी उपलब्ध नही कराई गई।
F		**अनुदान और ऋण की लेखापरीक्षा**	
	1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जांच।	जानकारी मांगने पर लेखापाल ने बताया की केंद्र सरकार द्वारा जो भी ग्रांट आई है उसे उस मद मे उपयोग किया गया है।
	2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जांच।	जानकारी मांगने पर लेखाकार ने बताया की राज्य सरकार द्वारा जो भी ग्रांट आई है उसे उस मद मे उपयोग किया गया है।
	3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गये ऋण एवं उनकी उपयोगिता की जांच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिप्पड़ी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न ना होने के संभावित कारणों पर टिप्पड़ी।	लागू नहीं।
	4	कैपिटल रिसिप्ट्स/ ग्रांट्स सामान्य खर्चों के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जांच।	ऑडिट के दौरान कोई भी ऐसा मामला सामने नहीं आया।
		अन्य	
	1	आयकर अधिनियम में निर्धारित दर पर TDS कटौती की जांच	हमरे द्वारा TDS कटौती की जाँच की गई जिसमे पाया गया की TDS आयकर अधिनियम 1961 के अनुसार में निर्धारित दर पर काटा जाता है।
	2	काटा गया TDS , समय पर विभाग को जमा किये जाने की जाँच।	TDS समय पर आयकर विभाग में जमा किया गया।
	3	TDS के देर से भुगतान पर ब्याज कैशबुक में दर्ज किया गया अथवा नहीं।	लागू नहीं।
	4	होर्डिंग्स पर विज्ञापन कर के लिए राजस्व में निर्धारित MPMAM. नियमों के अनुसार खातो में में दर्ज किया गया अथवा नही।	होर्डिंग्स पर विज्ञापन कर के लिए राजस्व में निर्धारित MPMAM. नियमों के अनुसार खातो में में दर्ज किया गया।

5	वाहनों के लिए लॉग बुक बनाए गए अथवा नही ।	वाहनों के लिए लॉग बुक बनाए गए ।
6	राजस्व के बकाया के लिए प्रावधान किए गए अथवा नही ।	राजस्व के बकाया के लिए प्रावधान किये गए
7	वर्ष के दौरान खरीदी गई स्थाई संपत्ति MPMAM में निर्धारित एफएआर नियमों में अपडेट की जाती है अथवा नही ।	वर्ष के दौरान खरीदी गई स्थाई संपत्ति MPMAM में निर्धारित एफएआर नियमों में अपडेट की जाती है।
8	वाहन बीमा कैशबुक में ठीक से दर्ज की जाती है।	वाहन का बीमा कैशबुक में दर्ज है
9	सभी ओपनिंग बैलेंस सर्टिफिकेट ULB के साथ उपलब्ध होने की जाँच ।	ओपनिंग बैलेंस ULB सर्टिफिकेट के साथ उपलब्ध है ।
10	भविष्य निधि में कर्मचारियों योगदान के लिए उचित रिकॉर्ड बनाने की जाँच ।	भविष्य निधि में कर्मचारियों योगदान के लिए उचित रिकॉर्ड बनाए जा रहे है ।
11	वाउचर बिलों के समर्थन के साथ उपलब्ध हैं अथवा नही ।	वाउचर बिलों के समर्थन के साथ उपलब्ध हैं ।

PLACE : SAGAR

DATED :25/03/2022

PAN : ABDFS3044E

FRN NO:- 008773C

UDIN:-23432490BGZRCH7886

FOR SANJEEV OMPRAKASH GARG & CO

CHARTERED ACCOUNTANTS

PARTNER

Abstract Sheet for Reporting on Audit Paras for Financial Year 2021-22

Name Of ULB :- Nagar Palik Nigam Sagar (M.P.)

Name Of Auditor:- Sanjeev Omprkash Garg & Company

Sr.No.	Parameters	Descriptions			Observation In Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	**Receipts in Rs.**				
		Year 2020-21	**Year 2021-22**	% of Growth		
(i)	संपत्तिकर	36,689,595.49	44,545,763.27	21.41	Positive Growth is Satisfactory.	
(ii)	समेकित कर	6,350,486.00	7,468,593.00	17.61	Positive Growth is Satisfactory.	
(iii)	नगरीय विकास उपकर	7,785,474.00	9,676,352.00	24.29	Positive Growth is Satisfactory.	
(iv)	शिक्षा उपकर	6,811,979.00	8,267,119.00	21.36	Positive Growth is Satisfactory.	
(V)	जल कर	42,012,238.00	38,861,537.50	(7.50)	Negative Growth is a matter of concern.	Recovery Process, should be speedup.
(VI)	निर्यात कर	3,408,000.00	3,407,000.00	(0.03)	No Comments .	
(VII)	विज्ञापन कर	7,500.00	644,600.00	8,494.67	Positive Growth is Satisfactory.	
(VIII)	शो-कर (प्रदर्शनकर)	-	26,000.00	#DIV/0!	New Tax, Levied.	
(IX)	अन्य कर	1,470,887.24	1,176,125.16	(20.04)	No Comments.	
	कुल योग	**104,536,159.73**	**114,073,089.93**	**9.12**		
	गैर राजस्व वसूली					
(i)	भवन / भूमि किराया	53,342,308.40	44,067,608.14	-17.39	Negative Growth is a matter of concern.	
(iv)	अन्य कर / शुल्क	507,510,403.80	598,677,666.17	17.96	Positive Growth is Satisfactory.	
	कुल योग	**560,852,712.20**	**642,745,274.31**	**14.60**		
	महायोग	**665,388,871.93**	**756,818,364.24**	**13.74**		

Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name Of ULB :- Nagar Palik Nigam Sagar (M.P.)

Name Of Auditor:- Sanjeev Omprakash Garg & Co.

Sr.No.	Parameters	Descriptions	Observation In Brief	Suggestions
1	**Audit of Revenue**	There is a decrease in Tax Collection.	Tax Amount is decreased from last year.	It is advised to Nagar Nigam that launch some rebate scheme for old outstanding taxes and engage some additional manpower to collect taxes and visit personally to every consumer and motivate for paying there tax liabilities.
2	**Audit of Expenditure**	Nagar Nigam has properly maintained scheme wise /project wise expenses .	Utilization certificate and work register has not provide us for audit.	NA
3	**Audit of Book Keeping**	Cashbook was maintained properly.	Sagar Municipality has maintained cashbook on the basis of Voucher . And Adopted Accrual Accounting system.	NA
4	**Audit of FDR**	FDR register proper maintain.	We have checked all the FDR with FDR receipt and found that some FDR Renewal detail not mention in FDR Receipt.	Assure that all the FDR have Renewal in prescribe time limit and Renewal detail are mention in All The FDR .
5	**Audit of Tenders/Birds**	Verify tenders /Bids invited by ULB and competitive tendering procedure followed.	We have checked some Tender/Bid File and found that Nigam have followed all procedure related to Tender allotment.	Procedure for tenders opening and performance review should be carefully monitored.

6	**Audit of Grants & Loans**	ULB have properly prepared Grant register.	YES, ULB have properly prepared Grant register.	As per Grant register and supporting invoices ,Grant should be utilized proper way.
7	**Incidence relating to diversion of funds from Capital Receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Grant register have maintain properly with scheme / Project wise.	There are some Exp. Wrongly classified in nature of Capital Expenditure and Revenue Exp.	We have advice that when any amount paid through Grant ,assure they have properly classified in its nature and if any confusion ,consult his senior officer or CA.

FOR SANJEEV OMPRAKASH GARG & CO
CHARTERED ACCOUNTANTS

Seal & Signature of Auditor

SANJEEV OMPRAKASH GARG & Co. Bhopal Chartered Accountants

नगर पालिक निगम जिला सागर म प्र

प्राप्ति - भुगतान पत्रक वित्तीय वर्ष 2021-22

प्राप्ति	राशि	भुगतान	राशि
प्रारंभिक शेष		**व्यय**	
नगद एवं बैंक शेष		**लेनदारो को भुगतान**	
इलाहाबाद बैंक (प्रधानमंत्री आवास योजना)	80,382,390.81	ठेकेदार नियंत्रण खाता	863,267,937.00
ओ.बी.सी. (पंजाब नैशनल बैंक) (जी.पी.एफ़.)	44,961.00	प्रदायक नियंत्रण खाता	56,508,976.00
ओ.बी.सी. (पंजाब नैशनल बैंक) संचित निधि	4,755,584.00	व्यय के लेनदार	273,280,835.00
ओ.बी.सी. बैंक (पंजाब नैशनल बैंक)	8,830,837.65		
ओ.बी.सी.(विधायक/ सांसद)	117,005,658.51	**बसूली देय**	
पंजाब नेशनल बैंक (2100039625)	60,342,937.24	व्यवसाय कर कटोती	2,114,099.00
बैंक आफ़ बडोदा	96,630.00	स्रोत पर कटोती- ठेकेदार	36,114,287.00
बैंक आफ़ बडोदा (अम्रत योजना)	15,112,569.93	देय बीमा कटोती (जी.आई.एस.)	87,840.00
यूनियन बैंक	5,453,104.00	फ़ैमिली बेनिफ़िट फ़ंड (कर्मचारी)	1,249,200.00
स्टेट बैंक आफ़ इन्दोर सागर	251,035,107.34		
		स्थापनागत व्यय	
आय		देय अनुग्रह अनुदान	3,081,300.00
दरें एवं कर राजस्व		देय अवकाश नगदीकरण (स.काम.)	3,955,094.00
समेकित कर चालू	4,103,633.00	देय अवकाश नगदीकरण (सामान्य कर्म.)	6,364,694.00
समेकित कर बकाया	3,364,960.00	देय वेतन एरियर्स (कर्मचारी)	29,215,578.00
संपत्ति कर चालू	23,228,825.27	वेतन, मजदूरी एवं बोनस देय	315,790,829.00
संपत्ति कर बकाया	21,316,938.00	अन्य अंतिम एवं सेवानिव्रत्ति लाभ	13,698,689.00
जल कर चालू	38,861,537.50	देय मानदेय अन्य	1,008,570.00
निर्यात कर	3,407,000.00	पेंशन निधि में कमी हेतु अंशदान	80,578,110.00
विज्ञापन कर-भूमि होड्रिंग पर	644,600.00		
उपकर हाल	5,700,187.00	**कर्मचारियों को ऋण एवं अग्रिम**	1,471,910.00
उपकर बकाया	3,976,165.00		
शिक्षा उपकर चालू	4,716,213.00	**प्रशासनिक व्यय**	
शिक्षा उपकर बकाया	3,550,906.00	अन्य चुंगी से कटोती	42,622,499.00
शो-कर (प्रदर्शनकर)	26,000.00		
अन्य कर	1,176,125.16	**विशिष्ट उद्देश्यों के लिऐ अनुदान एवं अंशदान**	
		अन्य अनुदान विशेष	900,000.00
		अम्रत योजना अनुदान	269,605,245.00
निकाय सम्पतियों के किराऐ से आय		जिला योजना मंडल (विधायक निधि)	500,000.00
शापिंग काम्पलेक्स से किराया चालू	15,772,251.20	प्रधानमंत्री आवास योजना	2,898,128.00
बाजार काम्पलेक्स से किराया बकाया	4,633,342.94	प्रधानमंत्री आवास हितग्राही अंशदान	1,300,000.00
बाजार से किराया (बाजार बैठकी)	2,133,280.00	राज्य वित्त आयोग से अनुदान	300,000.00
विकास कर (भवनों का मलबा उठाने विकास पानी शुल्क)	12,359,076.00		
बाजार हस्तांतरण शुल्क	1,110,591.00	**प्रत्याभूत लोन**	
दुकान संकुलों से प्राप्त प्रीमियम	7,266,703.00	मु.मं. अधोसंरचना लोन (836)	19,017,544.00
पट्टे पर दी गई भूमियों से किराया	100.00	मु.मं. अद्योसंरचना योजना (हुडको लोन 20308)	2,324,539.00
अटल पार्क किराया	455,236.00		
अन्य किराया	337,028.00	**अन्य भुगतान**	
		बैंक प्रभार	28,409.96
राजस्व एवं क्षतिपूर्तियां			
मुद्रांक शुल्क	25,901,287.00	**अंतिम शेष**	
चुंगी कर एवं अन्य क्षतिपूर्तियां	531,283,442.00	**नगद एवं बैंक शेष**	
यात्री कर	11,667,000.00	ओ.बी.सी.(विधायक/ सांसद)	79,270,113.51
		पंजाब नेशनल बैंक (2100039625)	64,185,412.97
अन्य आय		स्टेट बैंक आफ़ इन्दोर सागर	264,418,847.74
ओषधालय	7,000.00	ओ.बी.सी. (पंजाब नैशनल बैंक) (जी.पी.एफ़.)	5,319,961.00
		ओ.बी.सी. बैंक (पंजाब नैशनल बैंक)	21,124,871.80

<u>शुल्क एवं उपभोक्ता प्रभार</u>		इलाहाबाद बैंक (प्रधानमंत्री आवास योजना)	110,051,968.85
अतिक्रमण शुल्क	53,550.00	ओ.बी.सी. (पंजाब नैशनल बैंक) संचित निधि	13,016,400.00
अनापत्ति प्रमाण पत्र	4,250.00	बैंक आफ़ बडोदा	56,210,771.00
आग बुझाने से आय	9,820.00	बैंक आफ़ बडोदा (अम्रत योजना)	63,946,718.53
कालोनी विकास पर्यवेक्षक शुल्क	983,543.00	यूनियन बैंक	5,453,104.00
कालोनी सूचीकरण एवं निरीक्षण शुल्क	5,000.00	सेन्टल बैंक आफ़ इंडिया (अम्रत योजना)	373,556,720.00
कूड़ा-कचरा मलबा एकत्रीकरण (विषरा नष्टीकरण)	1,942,468.44		
क्षतिग्रस्त सडक मरम्मत प्रभार(रोड रिपेरिंग)	10,190.00		
जलप्रदाय आय	166,312.00		
टेंकर जलप्रदाय प्रभार	17,668.00		
टेलीफ़ोन द्वारा सेवा करने वालों से प्राप्त आय (टावर)	788,520.00		
दुकान अधिभार (किराया)	993,067.22		
नक्शा नवीशीकरण लायसेंस	2,167,264.00		
नक्शे की प्रतिलिपियों से प्राप्त शुल्क	42,899.00		
नामांतरण शुल्क [प्रोसेस शुल्क]	3,779,900.00		
निर्माण कार्य के ठेकेदारों का पंजीयन शुल्क	300,000.00		
निर्मित क्षेत्र का आवेदन शुल्क	22,175.00		
पशु पंजीयन शुल्क	23,490.00		
प्लंबिंग अनुज्ञप्ति शुल्क	1,500.00		
भवन निर्माण अनुज्ञा शुल्क	5,817,979.00		
विविध शुल्क	8,168,432.51		
व्यापार अनुज्ञप्ति शुल्क (न.नि.अधि.)	33,200.00		
सम्पत्ति कर (अधिभार)	2,129,094.00		
सेप्टिक टेंक का सफ़ाई प्रभार	107,500.00		
होटल अनुज्ञप्ति शुल्क (पी.एफ़.ए.)	3,780.00		
<u>विक्रय एवं भाडा प्रभार</u>			
फ़ार्म कीमत	766,245.00		
निविदा प्रपत्र विक्रय	1,460,090.00		
काल बाह्य आस्तियां	14,000.00		
<u>विशिष्ट उद्देश्यों के लिऐ अनुदान एवं अंशदान</u>			
अम्रत योजना अनुदान	1,169,405,245.00		
जनभागीदारी	53,300.00		
पन्द्रहवां वित्त आयोग	149,638,000.00		
प्रधानमंत्री आवास योजना	58,309,000.00		
मु.मं. शहरी विकास अद्योसंरचना योजना	600,000.00		
राज्य वित्त आयोग से अनुदान	14,403,852.00		
वाटर रिसोर्स अनुदान विशेष	1,310,000.00		
विशेष निधि (अनुदान)	10,000,000.00		
स्वच्छता अनुदान	351,900.00		
स्वच्छता अनुदान अन्य	2,500,000.00		
अन्य अनुदान विशेष	128,788,430.00		
आश्रय शुल्क कालोनी विकास	4,609,812.00		
प्रधानमंत्री आवास हितग्राही अंशदान	84,618,160.04		
प्राक्रतिक आपदा प्रबंधन अनुदान	26,960,000.00		
मूलभूत सेवा कार्यक्रम	64,200,000.00		
सडक अनुरक्षण अनुदान	43,663,000.00		
छावनी मण्डल से प्राप्त (Canttonment)	4,834,620.00		

प्राप्त निक्षेप			
जल निक्षेप (डिपोजिट)	900,000.00		
जल निक्षेप (मकरोनिया)	75,000.00		
रेनवाटर अमानत	1,202,000.00		
बैंक खातों से ब्याज	14,618,545.60		
लोन एड्वास			
अम्बेडर आवास लोन	98,200.00		
अन्य प्राप्ति			
बसूली देय	2,828,993.00		
योग	3,083,839,202.36	योग	3,083,839,202.36

NOTE:- WE HAVE AUDITED THE ACCOUNTS BASED ON INFORMATION AND DOCUMENTS PRODUCED BEFORE US

PLACE : SAGAR
DATED :25/03/2022
PAN : ABDFS3044E
FRN NO:- 008773C
UDIN: - 23432490BGZPCH7886

~~ASSISTANT~~ MUNICIPAL COMMISSIONER
Commissioner
Municipal Corporation, Sagar
SINGNATURE

ACCOUN~~TANT~~
Accountant
Municipal Corporation, Sagar
SINGNATURE

FOR SANJEEV OMPRAKASH GARG & CO
CHARTERED ACCOUNTANTS
PARTNER
Sweta Kesharwani
For Sanjeev Omprakash Garg & Co. Bhopal Chartered Accountants

CA R.D. Badonizh.

Municipal Corporation Sagar

Balance Sheet

As on 31st March 2022

Account code	Particulars	Schedules	Amount (In Rs.)	Amount (In Rs.)	Current Year 2021-22 (Rs.)	Amount (In Rs.)	Previous Year 2020-21 (Rs.)
A	Sources of Funds						
A-1	**Reserves and Surplus**						
A-1	Municipal (General) Fund	B-1		3050887210		2587204129	
	Earmarked Fund	B-2		65474810		60344500	
	Reserves	B-3		4686856845		4136352231	
	Total Reserves & Surplus				7803218865		6783900860
A-2	Grants , Contribution for Specific Purpose	B-4			1422328464		941970309
A-3	**Loans**						
	Secured Loans	B-5		273655695		294997778	
	Un-Secured Loans	B-6		0		0	
	Total Loans				273655695		294997778
	TOTAL SOURCES OF FUNDS [A1-A3]				**9499203024**		**8020868947**
B	**Application of Funds**						
B-1	**410 - Fixed Assets**						
	Gross Block			2177644059		1919000507	
	Less: Accumulated Depreciation			1150281237		1074088427	
	Net Block			1027362822		844912080	
	Capital Work In Progress			6034760499		5507892165	
	Total Fixed Assets				7062123321		6352804245
B-2	**Investments**						
	Investment - General Fund	B-12		545688610		518546852	
	Investment - Other Fund	B-13		0		0	
	Total Investment				545688610		518546852
B-3	**Current Assets , Loans & Advances**						
	Stock in Hand (Inventories)	B-14	3723343			3723343	
	Sundry Debtors (Receivable)	B-15	588652569			561915928	
	Prepaid Expenses	B-16	0			0	
	Cash & Bank Balances	B-17	1056554889			543059780	
	Loan, Advances and deposits	B-18	725575916			726397206	
	Total Current Assets			2374506717		1835096257	
B-4	**Current Liabilities and Provisions**						
	Deposits Received	B-7	361432360			336963720	
	Deposits Works	B-8	0			0	
	Other Liability (Sundry Creditors)	B-9	121683264			348614687	
	Provisions	B-10	0			0	
	Total Current Liabilities			483115624		685578407	
B-5	**Net Current Assets (B3-B4)**				1891391094		1149517851
C	Other Assets	B-19					
D	Miscellaneous Expenditure (to the extent not written off)	B-20					
	TOTAL APPLICATION OF FUND				**9499203024**		**8020868947**
	(B1+B2+B5+C+D)						

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(Assistant Municipal Commissioner)

CA R.D. Badonya

For Sanjeev Omprakash Garg & Co.
Chartered Accountants

Sweta Keshwani

Partner

Sanjeev Omprakash Garg & Co. Bhopal Chartered Accountants

Municipal Corporation Sagar

Income & Expenditure Account

For The Financial Year 2021-22

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
A	INCOME		
110	Tax Revenue	138,316,175	141,642,082
120	Assigned Revenue & Compensation	568,851,729	490,507,268
130	Rental Income From Municipal Properties	45,233,514	55,884,771
140	Fees & User Charges	27,351,102	16,207,679
150	Sale & Hire Charges	2,240,335	783,897
160	Revenue Grant , Contribution and Subsidies	137,720,379	104,673,143
170	Income From Investments	27,141,758	14,399,464
171	Interest Earned	9,602,680	3,153,054
180	Other Income	275,281,280	237,371,046
	TOTAL INCOME	**1,231,738,952**	**1,064,622,404**
B	EXPENDITURES		
210	Establishment Expenses	492,136,987	483,395,556
220	Administrative Expenses	131,923,160	42,803,170
230	Operation & Maintenance Expenses	178,374,590	168,283,959
240	Interest & Finance Expenses	35,060	1,506,174
250	Programe Expenses	700,090	172,887
260	Revenue Grant , Contribution and Subsidies	40,000	-
270	Provision & Write off Expenses	-	-
271	Miscellaneous Expenses	-	-
272	Depreciation	76,192,810	61,587,365
	TOTAL EXPENDITURE	879,402,697	757,749,111
C	**Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)**	**352,336,255**	**306,873,292**
D	Add/Less: Prior period Items (Net)	-	-
E	**Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)**	**352,336,255**	**306,873,292**
F	Less: Transfer to Reserve Funds	-	-
G	**Net balance being surplus/ deficit carried over to Municipal Fund (E-F)**	**352,336,255**	**306,873,292**

The Schedule referred above are an integral part of Income and Expenditure Account

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation Sagar
(Assistant Municipal Commissioner)

For Sanjeev Omprakash Garg & Co.

Chartered Accountants

Partner

For Sanjeev Omprakash Garg & Co. Bhopal Chartered Accountants

Date : 24/02/2023

Place: Sagar (M.P.)

UDIN! - 23432490BGZPCH7886

CA R.D. Badoniya

SCHEDULE - B 1 - MUNICIPAL FUND (310)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development & Maintenance	Bustee Services	Commercial Projects	General Fund
31010	Balance as per last account	0	0	0	0	2587204129
	Additions During the year	0	0	0	0	113506830
	Surplus for the year	0	0	0	0	352336255
	Transfers	0	0	0	0	0
	TOTAL (a)	**0**	**0**	**0**	**0**	**3053047214**
	Deduction during the year	0	0	0	0	0
	Deficit for the year	0	0	0	0	0
	Transfers	0	0	0	0	2160004
	TOTAL (b)	**0**	**0**	**0**	**0**	**2160004**
	Balance at the end of the current year (A-B)	0	0	0	0	3050887210

SCHEDULE B -2 EARMARKED FUNDS (SPECIAL FUNDS/SINKING FUND/TRUST OR AGENCY FUND) (311)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Sanchit Nidhi	General Provident Fund	Total
31110	(A) Opening Balance	0	0	0	0	4755584	55588916	60344500
	(b) Additions to the Special fund	0	0	0	0	0	0	0
	Transfer from Municipal fund	0		0	0	0	0	0
	Interest/Dividend earned on special fund Investments profit on disposal of special fund Investments	0	0	0	0	0	0	0
	Profit on Disposal of Special Fund Investments	0	0	0	0	0	0	0
	Appreciation in value of special fund Investments	0	0	0	0	0	0	0
	Other addition (specify nature)	0	0	0	0	0	18872598	18872598
	Total (a+b)	**0**	**0**	**0**	**0**	**4755584**	**74461514**	**79217098**
	© Payments out of funds	0	0	0	0	0	0	0
	(1) Capital expenditure on	0	0	0	0	0	0	0
	Fixed Asset	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0
	(2) Revenue Expenditure on	0	0	0	0	0	0	0
	Salary ,wages and allowances etc	0	0	0	0	0	0	0
	Rent other administrative Charges	0	0	0	0	0	0	0
	(3) Other	0	0	0	0	0	0	0
	Loss on disposal of special Fund Investments	0	0	0	0	0	0	0
	Diminution in value of special fund Investments	0	0	0	0	0	0	0
	Transferred to municipal fund	0	0	0	0	0	13742288	13742288
	Total (C)	**0**	**0**	**0**	**0**	**0**	**13742288**	**13742288**
	Net Balance of Special fund (a+b)-(c)	0	0	0	0	4755584	60719226	65474810

MUNICIPAL CORPORATION SAGAR

Sub Schedule - B - 3-A - List Assets Created from the Grant Fund

FOR THE FINANCIAL YEAR F.Y.2021-22

Sr.No.	Particulars	Opening Balance (Rs.)	Additions during the year (RS.)	Total (RS.)	Deductions during the year (RS.)	Balance at the end of Current Year 2021-22(RS.)
1	2	3	4	5(3+4)	6	7(5-6)
	Capital Reserve - Grant against Fix Assets During The Year					
	Road & Colvert	285669622	86689430	372359052	53210109	319148943
	Drains	1478996997	490692338	1969689335	131378279	1838311056
	Building	2166525423	211241037	2377766460	79179623	2298586837
	Pipeline	50351556	4991810	55343366	1245226	54098140
	Land & Park	66290323	5912721	72203044	0	72203044
	Vehicle	5401218	2570574	7971792	1594358	6377434
	Street light	30202106	5492605	35694711	3569471	32125240
	Other	1112880	12942113	14054993	1405499	12649494
	Furniture	97516	351423	448939	44894	404045
	Plant and machinery	13141635	4894843	18036478	1803648	16232830
	Sagar Lake Grant	1699500	0	1699500	0	1699500
	Total Reserve fund	4099488776	825778894	4925267670	273431107	4651836563

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(Assistant Municipal Commissioner)

Date : 24/02/2023

Place: Sagar (M.P.)

UDIN:- 23432490BGZPCH7886

For Sanjeev Omprakash Garg & Co.

Chartered Accountants

Sweta Keshanwani

Bhopal

Partner

Chartered Accountants

CA R.D. Badoniya

Municipal Corporation Sagar

Schedule B-4- A

Grants & Contribution for Specified Purpose 31.03.2022				
Particulars	Opening Balance	Addition During the Year	Deduction during the year	Closing Balance
Grant from State Government				
Sarva Shiksha Abhiyan	11123083	0	0	11123083
MP Fund Sansad Nidhi	1453637	0	30822	1422815
Janbhagidari	304074	53300	0	357374
Vidhayak Nidhi	29757115	6838001	14979603	21615513
Tribal Development	9819309	2094000	3868369	8044940
Swachta Grant	0	351900	0	351900
Special Grant for Sagar Talab	27011540	0	0	27011540
12th Finance Commission	5899831	0	0	5899831
14th Finance Commission	250341404	0	158615552	91725852
15th Finance Commission	275656000	149638000	124940019	300353981
Grants from State Finance Commission	21904762	14403852	21095438	15213176
Special Grant for Swimming Pool	38621	0	0	38621
MPUIIP Yojana	3382764	0	0	3382764
Mukhmantri Path vikray grant	1	0	0	1
UIDSSMT Yojna	103834062	0	0	103834062
Swachta Grant Other	0	2500000	0	2500000
Grant for M.M. City Development	10000000	4000000	0	14000000
Grant for Fire	3364002	0	0	3364002
Special Fund Grant	740611	10000000	10052089	688522
M.M. Sanitation Mission	10924381	0	1109835	9814546
M.M. Urban Development Water Plan	38450	0	0	38450
Amrit yojana grant	15112569.93	1172745210	750354341	437503439
Fish Market Grant	13100000	0	6847766	6252234
Pradhan Mantri Abas yojana	32601585	144602678	114933100	62271163
Grant For Kabristan	853500	0	133403	720097
Water Resource Grant Special	688920	1310000	1974514	24406
Vishesh Nidhi Anudan(Murti)	0	10000000	3231400	6768600
Waste Management Grant	1000000	0	0	1000000
Total (A)	828950222	1518536941	1212166251	1135320912
Grant From Other Government Institute				
Bundelkhand Development	2284264	390000	945579	1728685
Ashray Shulk Colony Vikas	12099256	4609812	0	16709068
Protshahan Grant	1453427	0	0	1453427
Rajeev Aabas Yojana Hitgrahi	2904162	0	400000	2504162
Other Grant Special	32218304	140188430	32606631	139800103
MES Special	85000	0	0	85000
Drinking Water Grant	17852	0	0	17852
Mulbhut Seva	21740108	64200000	40803081	45137027
Road maintenance grant	40217714	43663000	31943486	51937228
PM Awas Hitgrahi Contribution	0	86778160.04	86778160.04	0
Drashti Bhadhir Sanstha Grant	0	675000	0	675000
Natural Disaster Management Grant	0	26960000	0	26960000
Total (B)	113020087	367464402	193476937	287007552
Total (A+B+C)	941970309	1886001343	1405643188	1422328464

For Municipal Corporation, Sagar

Commissioner

Municipal Corporation Sagar

(Municipal Commissioner)

For Sanjeev Omprakash Garg & Co.

Chartered Accountants

Partner

Sanjeev Omprakash Garg & Co. Bhopal Chartered Accountants

Date : 24/02/2023

Place: Sagar (M.P.)

UDIN:-22432490BGZPCH7886

CA R.D. Badonya

SCHEDULE - B - 5 SECURED LOANS (330)

Account Code	Particulars	Current Year 2021-22 (RS.)	Previous Year 2020-21 (Rs.)
33020	**Loans from State Government**		
	Rajghat Loan from State Govt.	161107524	161107524
	PM Awas Loan	47844874	47844874
33030	**Loan from Govt. Institutions**		
	HUDCO Loan for Rajghat	0	0
	Mukhya Mantri Adho.Loan	17034744	36052288
	LIC Loan	4951453	4951453
	M.M. Infrastructure planning (HUDCO loan 20308)	42717100	45041639
	O.B.C Salary Loan	0	0
	Total Secured Loans	273655695	294997778

SCHEDULE - B -6 - UN SECURED LOAN (331)

Account Code	Particulars	Current Year 2021-22 (RS.)	Previous Year 2020-21 (Rs.)
33110	Loans from Central government	0	0
33120	Loans from State Government	0	0
33130	Loans from Govt. bodies Associations	0	0
33140	Loans from international agencies	0	0
33150	Loans from bank & other financial	0	0
33160	Other Term Loans	0	0
33170	Bonds & debentures	0	0
33180	Other Loans	0	0
	Total Un- Secured Loans	0	0

SCHEDULE - B - 7 DEPOSIT RECEIVED (340)

Account Code	Particulars	Current Year 2021-22 (RS.)	Previous Year 2020-21 (Rs.)
34010	**From Contractors**		
3401011	SD	213269472	189968643
3401012	Performance	14655907	15635096
3401021	EMD	1438140	1438140
34020	**SECURITY DEPOSITS**		
3402001	SD for Water Connection(Diposit+Makronia)	25732247	24757247
3402002	SD For Rent	95214845	95214845
3402004	Other SD	343233	343233
3402005	SD Rainwater	10436259	9264259
3402007	SD Market Nagar Vikash Premium	150000	150000
3402009	SD Seva sulk	192257	192257
	Total Deposit Received	**361432360**	**336963720**

SCHEDULE - B - 8 DEPOSIT WORK (341)

Account Code	Particulars	Opening balance as beginning of the year (RS.)	Additions during the Current Year (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current Year 2021-22(RS.)
34110	Civil Works	0	0	0	0
	Electrical works	0	0	0	0
	Others	0	0	0	0
	Total of Deposit Works	0	0	0	0

SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS) (350)

Account Code	Particulars	Current Year 2021-22(RS.)	Previous Year i.e. 2020-21
	(SUB -SCHEDULE - 9 -A)		
35010	Creditors	42329712	271314740
35011	Employees Liabilities	43503974	44140231
35020	Recoveries payable	20803146	18825229
35030	Government Liabilities	10333507	9621562
35080	Other Liabilities	4712925	4712925
	TOTAL >>>	121683264	348614687

SCHEDULE - B - 10 PROVISION (360)

Account Code	Particulars	Current Year 2021-22(RS.)	Previous Year i.e. 2020-21
36010	Provision for Expenses		
	Salary Wages	0	0
	Electricity Bill	0	0
	Telephone Bill	0	0
	Total Provisions	0	0

MUNICIPAL CORPORATION SAGAR
SUB SCHEDULE - 9 -A
LIST OF CURRENT LIABILITIES AS ON 31.03.2022

Account Code	Particulars	Current year 31.03.2022 (Rs.)	Previous Year 31.03.2021 (Rs.)
35010	Creditors		
	Sundry Payables	4977810	4517802
	Sundry Contractors	16165525	165421565
	Other Expenses Payables	21186377	101375373
	TOTAL >>> A	42329712	271314740
350-11	Employees Liabilities		
	Salary / Wages & Bonus	30031946	26098479
	Leave Encashment Employees	159189	159189
	Leave Encashment Other Employees	236537	218997
	Salary Arrears to Employees	6167789	12941827
	Grace Grant Payable	50000	50000
	Other final and gain Sewaniwratti	66691	23092
	Honorium Arrears to Mayor and Member	349150	349150
	Other Honorium	169500	172500
	CPF Mandey	1848428	503378
	E.P.F. (Contingency And Mustor)	652490	202446
	E.S.I.C. (Deduction Employee)	3772254	3421173
	TOTAL >>> B	43503974	44140231
350-30	Government Dues		
	TDS Contractor	1593671	1600103
	VAT	0	83563
	Royalty	670778	670778
	Performance Security	1036540	1036540
	Service Tax	46882	46882
	Professional Tax	4914546	4827293
	TDS Employees	0	0
	GST Shop	1635027	920133
	GST 2%	246474	233340
	Upkar	189589	192930
	TOTAL >>> C	10333507	9621562
350-20	Recoveries Payable		
	Other deduction Employees	470003	449193
	Other Insurance GIS	342109	363939
	Other deduction Employees	16965116	14911246
	Other deduction Contractors	2949818	2949731
	Family Benefit Fund Emloyee	74800	155900
	HRA, Water Allowance & Other Allowance	0	3920
	Court Case (Employee)	1300	1300
	TOTAL >>> D	20803146	18825229
35080	Other Liability		
	Compencation Payable	888586	888586
	Colony Development	502878	502878
	Gandi Basti	143613	143613
	Illegal Colony	2535615	2535615
	Transport Nagar	642233	642233
	TOTAL >>> E	4712925	4712925
	TOTAL >>> (A+B+C+D+E)	121683264	348614687

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(Assistant Municipal Commissioner)

For Sanjeev Omprakash Garg & Co.
Chartered Accountants

Partner

Date : 24/02/2023
Place: Sagar (M.P.)

CA R.D. Badoniya

SCHEDULE - B - 11 FIXED ASSETS (410)

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at The end Of the Year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
410	**410- (Fixed Assets)**										
410-10	Land	59452595	842705	0.00	60295300	0	0.00	0.00	0	60295300	59452595
410-20	Building	580995365	35441723	0.00	616437088	162599404	18031375	0.00	180630779	435806309	418395961
410-30	Road & Bridges	831653384	106060410	0.00	937713794	679869499	30251620	0.00	710121119	227592675	151783885
410-31	Drainage	162041576	85100431	0.00	247142007	109115008	10615508	0.00	119730516	127411491	52926568
410-32	Water Ways	103605461	10614023	0.00	114219484	24748961	2053889	0.00	26802850	87416634	78856500
410-33	Street Light	82348343	6256199	0.00	88604542	41310522	7352764	0.00	48663286	39941256	41037821
410-40	Plant & Machinery	40504015	7997499	0.00	48501514	15237385	3833467	0.00	19070852	29430662	25266630
410-50	Vehicles	38534872	4384998	0.00	42919870	30506748	2726826	0.00	33233574	9686296	8028124
410-60	Office Equipments	9512382	1228357	0.00	10740739	4214529	838653	0.00	5053182	5687558	5297853
410-70	Furniture & Fixtures	5244146	349599	0.00	5593745	3307622	325827	0.00	3633449	1960297	1936524
410-80	Other Asset (Computers)	5108368	367608	0.00	5475976	3178749	162882	0.00	3341631	2134346	1929619
	TOTAL	1919000507	258643552	0.00	2177644059	1074088427	76192810	0.00	1150281237	1027362822	844912080

SCHEDULE - B - 12 INVESTMENT GENERAL FUND (421)

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous Year i.e. 2020-21
42180	Investments			3139750	2981654
	FDR With OBC Bank	OBC		3139750	2981654
	FDR With OBC Bank	OBC		3372011	3200640
	FDR With OBC Bank	OBC		1673184	1588150
	FDR With OBC Bank	OBC		4834494	4577492
	FDR With OBC Bank	OBC		1200624	1144373
	FDR With OBC Bank	OBC		53087924	51575879
	FDR With OBC Bank	OBC		9509220	9057196
	FDR with State Bank of Indore	SBI		10173254	9689665
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		8949855	8524420
	FDR with State Bank of Indore	SBI		2237464	2131105
	FDR with State Bank of Indore	SBI		8949855	8524420
	FDR with State Bank of Indore	SBI		1489543	1418737
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		3839828	3657300
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		9509220	9057196
	FDR with State Bank of Indore	SBI		2283487	1635620
	FDR with Punjab Bank	PNB		10445459	10058141
	FDR with Punjab Bank	PNB		10480091	10058141
	FDR with Punjab Bank	PNB		8616964	8270029
	FDR with Punjab Bank	PNB		10689477	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		1188708	1130043
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698377	10170393
	FDR with Bank of Baroda	BOB		10698378	10170394
	FDR with Bank of Baroda	BOB		10698378	10170394
	FDR with Bank of Baroda	BOB		11060972	10000000
	FDR with Bank of Baroda Makronia	BOB		11327661	10000000
	FDR with Bank of Baroda Makronia	BOB		11102133	10000000
	FDR with Bank of Baroda Makronia	BOB		11102133	10000000
	FDR with Bank of Baroda Makronia	BOB		11102134	10000000
	FDR with Bank of Baroda Makronia	BOB			
	IDBI FDR	IDBI		14385678	13100000
	Interest Accrued on FDR	-		28648004.9	29281143.9
	Total of Investments General fund		0	545688610	518546852

SCHEDULE - B - 13 INVESTMENT - OTHER FUND (422)

Account Code	Prasar Exp.Photography	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous Year i.e. 2020-21
42210	Central Government Securities	0	0	0	0
	Total	0	0	0	0

SCHEDULE - B - 14 STOCK IN HAND (INVENTORIES) (430)

Account Code	Petrol & Diesel Water Works	Current year 2021-22(RS.)	Previous Year i.e. 2020-21
43010	Stores		
430100101	Stores with Central Stores	1179283	1179283
430100102	Stores with Light Department	1347115	1347115
430100103	Store with Water Work Dept	641584	641584
430100104	Store with Stationary	555361	555361
	TOTAL	3723343	3723343

SCHEDULE - B - 15 SUNDRY DEBTORS (RECEIVABLE) (431)

Account Code	Particulars	Gross Amount (RS.)	Provision For Outstanding revenues (RS.)	Net Amount 2021-22(RS.)	Previous Year i.e. 2020-21
43120	Receivables for Property Taxes				
	Less than 5 years	0	0	0	0
	More than 5 years*	0	0	0	0
	Property Taxes	128213672	0	128213672	132603819
	Sub -Total	**128213672**	**0**	**128213672**	**132603819**
	Less: State Government	0	0	0	0
	Cessess/Levies in Taxes-Control Accounts	0	0	0	0
	Net Receivables for Property Taxes	**128213672**	**0**	**128213672**	**166127655**
	Receivable of Other Taxes				
	Less than 3 years	0	0	0	0
	More than 3 years*	0	0	0	0
	Other Taxes	33972821	0	33972821	33523837
	Sub -Total	**33972820.6**	**0**	**33972821**	**33523836.6**
	Receivables for Water Taxes	334510180	0	334510180	306326783
43130	Receivable of Market Rent	91609958	0	91609958	89115552
	Sub -Total	**426120138**	**0**	**426120138**	**395442335**
	Less: State Government	0	0	0	0
	Cessess/Levies in Taxes-Control Accounts	0	0	0	0
	Net Receivables of Other Taxes	**460092959**	**0**	460092959	395442335
	Receivable of Cess Income				
	Less than 3 years	0	0	0	0
	More than 3 years	0	0	0	0
	Sub -Total	**0**	**0**	**0**	**0**
	Receivables for Fees and User Charges				
	Less than 3 years	0	0	0	0
	More than 3 years	0	0	0	0
	Sub -Total	**0**	**0**	**0**	**0**
	Receivable From Other Sources				
	Less than 3 years	0	0	0	0
	More than 3 years	0	0	0	0
	Receivable from other Sources	0	0	0	0
	Receivable from Military Cantonment	0	0	0	0
43180	Receivable from Fire fighting	0	0	0	0
	Animal Registration	0	0	0	0
	Advertisement	345938	0	345938	345938
	Sub -Total	**345938**	**0**	**345938**	**345938**
	Receivable From Government	0	0	0	0
	Sub -Total	**0**	**0**	**0**	**0**
	TOTAL of Sundry Debtors (Receivables)	588652569	0	588652569	561915928

SCHEDULE - B - 16 PREPAID EXPENSE (440)

Account Code	Particulars	Current year 2021-22(RS.)	Previous Year i.e. 2020-21
44050	Prepaid Expenses		
	Prepaid Insurance	0	0
	TOTAL	**0**	0

SCHEDULE - B - 17 CASH & BANK BALANCES (450)

Account Code	Particulars	Current year 2021-22 (RS.)	Previous Year 2020-21 (RS.)
45010	**Cash balance with bank - Municipal Funds**		
45020	Nationalized Banks	26444833	8875799
	Other Scheduled Bank	0	0
	Scheduled Co- Operative Bank	0	0
	Post Office	0	0
	Sub-Total	**26444833**	**8875799**
	Balance With Bank -Special Funds (Sub Schedule-17A)		
45021	Nationalized Banks	622235682	105800279
	Other Scheduled Bank	0	0
	Election Exp. Nirvachan	0	0
	Post Office	0	0
	Sub-Total	**622235682**	**105800279**
45061	**Balance With Bank - Grant Funds**		
	Nationalized Banks	407874374	428383703
	Other Scheduled Bank	0	0
	Scheduled Co- Operative Bank	0	0
	Post Office	0	0
	Sub-Total	**407874374**	**428383703**
	Program Exp. (Baliball Tournament)		
	Program Exp.(Function)	0	0
	Program Expenses	0	0
	Program Exp. (National Festival)	0	0
	Program Exp. (Pradarshni Mela)	0	0
	Sub-Total	**0**	**0**
	Alav Vyavastha	0	0
	Total Cash and Bank Balance	1056554889	543059780

SCHEDULE - B - 18 LOAN, ADVANCES AND DEPOSITS (460)

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of year (Rs.)
46010	(Loans & Advances (Asset))SCH -18 A				
	Advances to PHE for Rajghat Scheme	703318000	0	0	703318000
	Ambedkar Avas Yojna	1548960	0	98200	1450760
	MPEB Deposits	11162500	0	0	11162500
	Electricity Deposit	3544724	0	0	3544724
	Electricity Deposit	1540628	0	0	1540628
	Telephone Deposit	6685	0	0	6685
46010	**Employee Advance**			0	
	Celebration Advance	2495000	0	1390000	1105000
	Other Advance	2780709	1471910	805000	3447619
	SD with Others	0	0	0	0
	Sub- Total	0	0	0	0
	Less: Accumulated Provisions	0	0	0	0
	Against loans advances and Deposit	0	0	0	0
		0	0	0	0
	Total Loans advances deposit	726397206	1471910	2293200	725575916

SCHEDULE - B - 19 OTHER ASSETS (470)

Account Code	Particulars	Current year 2021-22 (RS.)	Previous Year 2020-21 (RS.)
47010	Deposit Works	0	0
	Total Other Assets	0	0

SCHEDULE - B - 20 MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W/O) (480)

Account Code	Particulars	Current year 2021-22 (RS.)	Previous Year 2020-21 (RS.)
48010	Loans Issue Expenses	0	0
	Total Miscellaneous Expenditure	0	0

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(Additional Municipal Commissioner)

Date : 24/02/2023
Place: Sagar (M.P.)

For Sanjeev Omprakash Garg & Co.
Chartered Accountants

Partner

Municipal Corporation Sagar
SUB - SCHEDULE 17-A - DETAILS OF BANK
As on 31st March 2022

Sl. No.	Bank Accounts	Nature/Purpose	Opening Balances	Closing Balances
45041	BALANCE WITH BANK - SPECIAL FUND			
1	4504109 (O.B.C. Bank (Reserve Fund) - 27520)	Special fund	4755584	13016400
2	4504128(Bank of Baroda(Amrit Yojana)-13804)	Special fund	15112570	63946719
3	Bank of Baroda (18290)	Special fund	96630	56210771
4	4504131(Allahabad Bank (Pradhan Mantri Aawas Yojana)(06148))	Special fund	80382391	110051969
5	Union Bank of India(33599)	Special fund	5453104	5453104
6	Central Bank of India (4027) Amrit Yojna	Special fund	0	373556720
	TOTAL		105800278.74	622235682
45021 & 61	BALANCE WITH NATIONALISED BANK			
7	4502101 (O. B. C. Bank - 254)(130)	Municipal Fund	8830838	21124872
8	4502103 (O. B. C. Bank(G. P. F.) - 2210)	Municipal Fund	44961	5319961
9	4506101 (SBI of Indor Sagar - 58114)(6705)	Grant Fund	251035107	264418848
10	4506102 (Punjab National Bank - 39625)	Grant Fund	60342937	64185413
11	4506103 (O. B. C. Bank(MP/MLA) - 220310)	Grant Fund	117005659	79270114
	TOTAL		437259502	434319207
			543059780	1056554889

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(Assistant Municipal Commissioner)

For Sanjeev Omprakash Garg & Co.
Chartered Accountants

Partner

Date : 24/02/2023
Place: Sagar (M.P.)

CA R.D. Badoniya

IE-1 110 - Rent & Tax Revenue

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
11001	**Property Tax**		
1100101	Property tax- Residential	39,876,470	39,876,470
1100131	Consolidated, Integrated, Samekit Kar- on Properties	7,747,740	7,747,740
11002	**Water Tax**		
1100201	Unmetered Water Supply Domestic	67,044,935	70,738,180
11011	**Advertisement Tax**		
1101101	Advertisement Tax - Land Hoardings	644,600	7,500
11013	**Exporter Tax**		
1101301	Exporter Tax	3,407,000	3,408,000
11080	**Other Tax**		
1108002	Entertainment Tax		-
1108021	Town Development Cess	9,782,516	9,782,516
1108041	Education Cess	8,610,789	8,610,789
1108051	Other Tax	1,202,125	1,470,887
	TOTAL >>>>>>>	138,316,175	141,642,082

IE-2 120 - Assigned Revenue & Compensation

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
12010	**Taxes &DutiesCollected byOthers**		
1201011	Stamp Duty (Mudrank Shulk)	25,901,287	23,829,000
12020	**Compensationin lieu ofTaxes &Duties**		
1202001	Octroi Compensation	531,283,442	451,179,268
1202021	Compensation in lieu of Pilgrim Tax	11,667,000	15,499,000
	TOTAL >>>>>>>	568,851,729	490,507,268

IE-3 130 - Rental Income From Municipal Properties

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
13010	**Rent From Municipal Properties**		
1301001	Rent from Markets (Main Places)	2,133,280	2,270,985
1301002	Rent from shopping complex	22,900,000	22,900,000
1301003	Town Development		-
1301004	Stadium Rent		-
1301005	Town Development tax	12,359,076	10,725,813
1301008	Market Rent (Income From Shop Transfer)	1,110,591	1,367,330
1301019	Premium packages from store	5,938,203	18,366,405
13040	**Rent From Municipal Properties**		
1304001	Rent from Properties (lees)	100	213,000
1308000	Other Rent	792,264	41,238
	TOTAL >>>>>>>	**45,233,514**	**55,884,771**

IE-4 140 - Fees & User & Charges

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
14010	**Empanelment & Registration Charges**		
1401001	Registration Fees from Contractor	250,000	175,000
1401002	Colony Listing & Inspection Fee	5,000	25,000
1401003	Registration Charges - Animal	23,490	22,770
1401004	Processing Charges (Mutation)	3,779,900	3,446,340
1401005	Application fee for manufactured area	22,175	37,131
14011	**Licensing Fees**		
1401101	Trade License Fees	33,200	29,405
1401102	License Fees Hotels	3,780	-
1401108	License Fees (Plumbing)	1,500	33,000
1401118	Fees from Telephone Tower	788,520	-
1401120	License fee for map renovation	2,167,264	56,495
14012	**Income for Grant of Permission**		
1401201	Building construction	5,817,979	1,818,754
14013	**Fees from Certificate or Extract**		
1401301	Free Copy of Maps	42,899	38,299
1401306	NOC	4,250	6,000
14015	**Regulation Fees**		
1401505	Encroachment fee	53,550	10,900
14020	**Penalties & Penalty fees**		
1402001	Property tax	2,129,094	1,960,133
1402002	Water Penal	-	33,760
1402003	Shop Rent	993,067	1,100,074
14040	**Other fees**		
1404014	Other Fees	7,997,933	3,822,425
1404019	Clooney Development Charges	983,543	1,461,345
1404022	Water Contract Charges(Rajghat)	166,312	322,091
1404024	Sales letters demanding information Fee		50
14050	**User charges**		
1405001	Garbage debris collection (poison disposal)	1,942,468	1,701,861
1405002	Cleaning Charges for Safety Tank	107,500	55,500
1405009	Water Tank Rent	17,668	650
14070	**Service\Administrative Charges**		
1407002	Recovery Charges for Damages to Roads	10,190	36,936
1407005	Income From Fire....	9,820	13,760
	TOTAL >>>>>>>	**27,351,102**	**16,207,679**

IE-5 150 - Sale & Hire Charges

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
15011	**Income from Sale of form & Publication**		
1501101	Sale from Tender form	1,460,090	60,295
1501102	Ration card fees		-
150110201	Sale form other	766,245	717,495
	Sale of Old News Paper	14,000	6,107
	TOTAL >>>>>>>	2,240,335	783,897

IE-10 210 (ESTABLISHMENT EXPENSES)

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
2101011	**Salary , Wages & Bonus**		
210101107	Salary-Revenue Department	18,392,200.00	18,709,900
210101108	Salary-Cleaning Empl.	4,577,500.00	4,003,399
210101111	Salary-General empl	36,156,791.00	34,750,240
210101112	Salary Establishment branch	11,087,676.00	10,708,197
210101113	Salary- Cleaning-Zone no.1	126,848.00	-
210101118	Salary-Cleaning Empl.	27,084,468.00	26,685,929
210101120	Salary-Medical	70,433,110.00	73,841,369
210101123	Salary - PWD	12,330,000.00	10,778,000
210101125	Salary - Water Works Office and Recovery	21,339,000.00	21,139,000
210101131	Salary - Arrears (Employees)	22,544,356.00	26,215,958
210101133	Salary From Jan 2005 (General)	24,803,556.00	22,246,188
210101134	Salary Parmanent Employee	33,701,108.00	31,029,920
2101021	**Wages**		
210102101	Wages Contingencies	4,993,608.00	4,381,921
210102102	Wages	6,513,992.00	5,815,589
2101003	Other Allowances (Employees)	548,681.00	293,708
2101004	House Rent Allowances 5% (Employees)	2,637,213.00	2,754,015
2101005	Dearness Allowances 47%,19% (Employees)	76,232,743.00	72,260,686
2101006	Medical Allowances (Employees)	11,981,332.00	12,353,457
2101007	Dress Allowances (Employees)	165,216.00	187,223
2101008	Vehicle Allowances (Employees)	156,013.00	153,080
21020	**Benefits and Allowances**		
2102002	Remuneration & Fees- Member	-	21,825
2102002	Honorarium to Others	1,010,524.00	1,244,500
2100302	Pension Contribution/ Family Pension	5,724,965.00	6,179,953
2103003	Contribution in Pension Nidhi for Any Shortage	86,177,459.00	86,934,750
21040	**Other Terminal & Retirement Benefits**		
2104011	Leave Encashment	10,337,328.00	8,646,534
2104012	Exgratia(employee)	3,081,300.00	2,060,215
	TOTAL >>>>>>>	492,136,987	483,395,556

 230 - Operation & Maintenance Expenses

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
23010	**Power & Fuel**		
2301001	Electric Bill Tube Well	1,466,352	1,096,507
2301002	Electric Bill Street Light	29,334,398	21,722,864
2301003	Electricity exp.-Rajghat	95,082,041	88,557,883
2301004	Electric Expense -Complex	1,963,296	538,954
23040	**Hire Charges**		
2304001	Lease Rent	12,378,221	-
23050	**R & M Infrastructure Assets**		
2305001	Road Repairing RCC / PCC	1,074,537	4,919,287
2305003	Other Road Repairing	1,906,745	3,569,377
2305004	Bridge and flying bridge (repair)	181,090	207,983
2305011	Underground Drainage Systam	-	100,000
2305012	Open Drains	832,967	3,614,461
2305022	Borewell	56,597	-
2305023	Water Resorvers	360,640	-
2305041	Furniture & Fixer	-	36,262
2305042	Material Filling	-	1,134,305
23051	**R & M Civic Amenities**		
2305101	Parks, Nurseries & Gardens	1,133,200	244,193
2305103	Playgrounds & Stadium	2,088,218	814,650
2305104	Shmshangat (repair)	-	7,042,511
2305107	Public Toilet Repairing	3,540	-
2305110	Fire brigade	-	113,870
2305121	Public Toilets	3,791,665	5,199,161
2305131	Public lighting Repair	-	1,210,500
2305150	Water Tank	96,000	-
2305155	Road Divider	-	1,409,377
23052	**R & M Buildings**		
2305201	Office Building	29,700	506,009
2305202	Community Building	466,873	98,644
2305280	Boundry Wall Repairment	3,644,211	160,093
23053	**R & M Vehicles**		
2305301	Motor Car	-	27,750
2305302	Jeep Repair	23,902	48,990
2305304	Truck & Repair	284,218	283,131
2305305	Tractors & Tankers	553,633	276,477
2305306	Cranes / J.C.B. Machine Repair	110,550	186,815
2305308	Fire Vehicles	273,978	107,251
2305310	Cleaning Vehicle	-	110,004
23054	**R & M - Furnitures**		
2305409	Other Repairs	1,786,200	6,741,821
23055	**R & M Office Equipments**		
2305501	Air conditioners repairs	24,650	16,000
2305502	Computer and Typewriter	76,890	85,620
23056	**R & M Electric Equipments**		
2305601	Fan Maintenance	42,838	-
2305602	Electric Feetings	536,544	802,974
2305603	R & M Street Light	5,819,459	5,528,578
23059	**R & M Others**		
2305901	Electric Equipments	2,545,545	3,617,686
2305902	Pipe Line Repair	1,935,825	2,888,503
2305909	Miscellaneous Health Department	2,233,790	404,593
23080	**Other Operating & Maintenance Expenses**		
2308001	Water Purification Charges	6,236,277	4,761,165
2308003	Waste and sanitary expenses	-	99,710
	TOTAL >>>>>>>	178,374,590	168,283,959

IE-13 240 - Interest & Finance Expenses

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
24050	**Interest & Financial Expenses**		
2405002	Bank Loan Interest	-	1,452,682
2405003	Other Interest	7,033	3,300
24070	**Bank Charges**		
2407001	Bank Charges	28,027	50,192
	TOTAL >>>>>>>	35,060	1,506,174

IE-14 250 Programe Expenses

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
25020	**Own Program Expenditure**		
2502001	Cultural Programe Expense	660,553	153,868
25030	**Own Program Expenditure**		
2503006	Medal Destribute	39,537	19,019
	TOTAL >>>>>>>	700,090	172,887

IE-15 260 - Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
26010	**Revenue Expences**		
2601001	IHSDP(Grant)	40,000.00	-
	TOTAL >>>>>>>	40,000.00	-

272 - Depreciation

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
27270	**Depreciation**		
2727001	Depreciation - Consolidated	76,192,810	61,587,365
	TOTAL >>>>>>>	76,192,810	61,587,365

IE-18 285 (PRIOR PERIOD EXPENSES)

Account code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
28580	Prior Period Expenses		0
	TOTAL >>>>>>>	0	0

For Municipal Corporation, Sagar

Commissioner
Municipal Corporation, Sagar
(~~Assistant~~ Municipal Commissioner)

For Sanjeev Omprakash Garg & Co.

Chartered Accountants

Partner

Date : 24/02/2023

Place: Sagar (M.P.)

UDIN:- 23432490BGZRCH7886.

CA R.D. Badonia