कार्यालय नगर पालिका परिषद सीहोर जिला सीहोर म0प्र0

कमांक / 4981/ न0पा0सी0 / लेखा / 2022 सीहोर,दिनांक 06 / 12 / 2022

प्रति,

अपर आयुक्त महोदय,
नगरीय प्रशासन एव विकास भोपाल,
भोपाल म0प्र0 ।

विषयः— संपरीक्षित वित्तीय लेखे वर्ष 2021—22 प्रस्तुत करने के संबंध में।

संदर्भः— संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र कमांक / ऑडिट / लेखा शाखा—4(क) / 265 / 20170 भोपाल दिनांक 23.11.2022 ।

——00——

उपरोक्त विषयांतर्गत लेख है कि संदर्भित पत्र के माध्यम से संपरीक्षित वित्तीय लेखे वर्ष 2021—22 प्रस्तुत करने निर्देशित किया गया था उक्त पत्र के तारम्य में आडिट रिपोर्ट वित्तीय वर्ष 2021—22 संलग्न कर सादर प्रेषित है।

संलग्नः—

- आडिट रिपोर्ट

6/12

मुख्य नगर पालिका अधिकारी
नगर पालिका प्रशासन सीहोर

कमांक / 4982/ न0पा0सी0 / लेखा / 2022 सीहोर, दिनांक 06/ 12 / 2022

प्रतिलिपिः—

1. संभागीय संयुक्त संचालक नगरीय प्रशासन एव विकास भोपाल संभाग भोपाल की ओर सादर सूचनार्थ ।

मुख्य नगर पालिका अधिकारी
नगर पालिका प्रशासन सीहोर

E:\Accounts Section\Letters\L01.docx

NAGAR PALIKA SEHORE

AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22

AUDITORS

PRANAY K SAXENA & COMPANY
CHARTERED ACCOUNTANTS

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

TABLE OF CONTENT

S.NO.	PARTICULAR	PAGE NO.
1.	Independent Auditor's Report	2-4
2.	Annexure 1	4-8
3.	Annexure 2	9-18
4.	Reporting on Audit Para's	19-20
5.	Receipt and Payment, Income & Expenditure & Balance sheet	24-50

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
Ca.kkb1989@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA SEHORE

1. **Report on the Financial Statements**
   We have audited the accompanying financial statements of NAGAR PALIKA SEHORE ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. **Management's Responsibility for the Financial Statements**
   The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. **Auditor's Responsibility**
   Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

   We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. **Qualified Opinion**

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2022.

5. **Basis for Qualified Opinion**

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. **Emphasis of Matters**

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

b) Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

c) Non-availability of details related with Tenders.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

CHARTERED ACCOUNTANTS
FRN-021731C

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

Our opinion is not modified in respect of these matters.

7. **We further report that:**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.

c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment accounts comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PALIKA SEHORE ("the ULB") as of March 31, 2022 in conjunction with ouraudit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

ACCOUNTANTS FRN-021731C BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and

c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2022:

a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2022 based on the criteria established by the ULB.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Pranay K Saxena & Co
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

Date: 21/11/2022

CA Kundan Baranwal
Partner
MRN – 433189

UDIN - 22433189BEUJTC9786

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.

   We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

   Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO.

   No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

   We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

CamScanner

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly & monthly targets set for the FY 2021-22 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets. Registers related to Property Tax, Water Tax and Shop rent were not made available to us by the ULB and hence we cannot verify and confirm the revenue due and recovery individual wise. On the basis of the available records details of some recoveries are given below :

	Water tax ID (if available) जल कर आईडी (यदि उपलब्ध हो)	(Customer First name) ग्राहक (पहले नाम)	Ward	जलकर बकाया शेष
1	5187	प्रेम बाई	4	26,105.00
2	2260	राजेश	4	26,105.00
3	2558	मांगीलाल	4	21,305.00
4	370	मागीलाल	3	20,645.00
5	488	दीपसिंघ	3	20,645.00
6	733	अब्दुल SHAFUR	3	20,645.00
7	950	ईशाल	3	20,645.00
8	966	लक्ष्मण	3	20,645.00
9	5772	SHRI DEV BAGAS S/O UMRAV SINGH	3	21,725.00
10	3165	जापल	3	20,645.00
11	1899	जुनीऔर इंजिनियर	3	20,645.00
12	3155	कमल	3	20,645.00
13	3239	अमर	3	20,645.00
14	3336	मनोहर	3	20,645.00
15	3398	डीण्के.कुबर	3	20,645.00
16	3873	सुधा	3	24,375.00
17	3903	पुष्षोततम	3	24,375.00
18	3934	रमेश	3	24,375.00
19	4049	चतुर्भुज	3	23,675.00
20	4061	पालसिंघ	3	23,675.00
21	4150	लीला	3	23,675.00
22	4218	घेसिलाल	3	23,675.00
23	4266	भावती	3	23,675.00
24	4480	हीरा	3	23,675.00
25	450	मोहनलाल	3	23,675.00
26	543	रामदास	3	23,675.00
27	546	दीनदयाल	3	23,675.00
28	5013	लक्ष्मी	3	23,675.00
29	5021	MANKA CHAND UMRE	3	23,945.00
30	5061	किशनलाल	3	23,675.00
31	964	रमेश	3	25,715.00
32	973	वासुदेव	3	25,715.00
33	1143	नारायण	3	23,096.00

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

34	1157	शिवलाल	3	20,645.00
35	1279	भेयालाल	3	23,675.00
36	1366	कमलेश	3	20,645.00
37	1379	बनोबई	3	20,645.00
38	6101	पूनंचंद	3	20,645.00
39	6110	मल	3	20,645.00
40	6654	इंद्रबाला	3	20,645.00
41	6676	सुनील	3	20,645.00
42	2810	प्यारेलाल	3	24,375.00
43	2881	चंद्रभान	3	24,375.00
44	2939	नंद	3	24,375.00
45	2956	धनसिंघ	3	24,375.00
46	3004	कमला	3	24,375.00
47	959	प्रहलाद	3	21,415.00
48	3710	गणेश	3	24,685.00
49	3300	रमेश्चंद्र	3	24,685.00
50	3786	गोवर्धन धन	3	25,145.00
51	3815	इब्राहिम शाह	3	25,145.00
52	3841	अजय कुमार	3	25,145.00
53	384	राजेश	3	20,645.00
54	1204	हवेली राम	3	25,145.00
55	1220	मायाबाई	3	25,145.00
56	1846	पूरमल	3	25,715.00
57	1854	बागमल	3	25,715.00
58	1977	नरेन्द्र कुमार	3	25,145.00
59	2152	मुनब्बर अली	3	25,145.00
60	2181	हीरालाल	3	25,145.00
61	2184	महादेव	3	25,145.00
62	2696	प्रकासचंद्र	3	25,145.00
63	2214	विष्णु	3	25,145.00
64	2715	पन्नालाल	3	25,145.00
65	2717	विर्जेंद सिंह	3	20,645.00
66	202	श्री राजमल	1	22,115.00
67	290	विनायक	4	25,145.00
68	1353	लीला धर	4	25,145.00
69	1361	राजेन्द्र	4	25,145.00
70	1542	मन्जु	4	25,145.00
71	1809	सुरेश	4	25,145.00
72	1884	मगनलाल	4	25,145.00
73	1970	कालुराम	4	25,145.00
74	2116	ज्योति	4	25,145.00
75	2165	प्रेमनारायण	4	20,705.00
76	295	अब्दुल	2	23,505.00
77	300	जगदीश	2	23,505.00
78	388	लीलाधर	2	23,505.00
79	1385	भूरा	2	23,505.00
80	1395	सुरज	2	23,505.00
81	1410	मालिक	2	23,505.00
82	1413	कुंज	2	23,505.00
83	1461	मो	2	23,505.00
84	671	बटटु	1	26,105.00
85	942	रामेश्वर	1	26,105.00
86	1218	मानक	2	20,645.00
87	1304	कमला	2	20,645.00
88	1435	अशोक	2	20,645.00
89	1803	लक्ष्मी NARAYAN	2	20,645.00
90	1889	हजारी	2	20,645.00
91	2019	नन्ही	2	20,645.00
92	2134	दिलीप	2	20,645.00
93	2328	अजीत	2	20,645.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN [illegible]31C BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

94	2581	मांगी LAL	2	20,645.00
95	2712	अग्रवाल धर्मशाला	2	20,645.00
96	2746	बागमल	2	20,645.00
97	5884	दीपिका	2	20,645.00
98	850	गुलाब	2	20,645.00
99	1170	सीता राम	2	20,645.00
100		NIL KAMAL SINH W/O DIVAKAR SINGH	02	-29,275.00
101	201	अ नबी	4	20,647.00
102	339	अहमद	4	20,645.00
103	344	अव्वासी	4	20,645.00
104	1730	नंद	4	20,645.00
105	3067	मकबल	4	25,145.00
106	3170	बहीद	4	25,145.00
107	3564	मो खली	4	20,645.00
108	5048	काशी	4	24,805.00
109	4355	अ	1	24,805.00
110	4367	चादनी	1	24,805.00
111	4368	कल्लु	1	23,675.00
112	4369	किशान सिंह	1	23,675.00
113	4370	हमीद	1	23,675.00
114	4382	मुन्वर	1	23,675.00
115	4511	मेहर	1	23,375.00
116	4547	मो AFIK	1	23,375.00
117	4738	मो	1	23,375.00
118	5213	राम	1	23,675.00
119	75	नसीम	1	23,765.00
120	11	तमकीन	1	23,765.00
121	112	अल्ला	1	23,765.00
122	192	काजी	1	23,675.00
123	207	A L KHAN	1	23,675.00
124	6495	सैययद	1	22,785.00
125	6581	शानो	1	23,765.00
126	6601	शराफत	1	23,765.00
127	6617	अब्दुल	1	23,765.00
128	407	बलराज	1	23,675.00
129	423	अनिसा	1	23,675.00
130	508	मंजुर	1	23,675.00
131	523	किशन	1	23,675.00
132	662	अ RASID	1	20,745.00
133	1246	दुलारे	1	23,675.00
134	1271	मो MUSTAK	1	23,675.00
135	1338	मो AKIL	1	23,675.00
136	1343	हिफाजत	1	23,675.00
137	1344	S AHAMAD ALI	1	23,675.00
138	2367	बाबु	1	23,765.00
139	2457	किशन	1	23,675.00
140	2514	M M IKBALI	1	23,675.00
141	3606	मो	1	25,715.00
142	5947	कमला	1	22,625.00
143	6436	मोहन	4	20,765.00
144	6477	सुब्रता	4	20,645.00
145	16	शंकर	4	20,645.00
146	50	प्रमोद	4	20,645.00
147	59	विधा	4	20,645.00
148	3143	प्रेमनारायण	4	20,645.00
149	3151	लीलाधर	4	20,645.00
150	6511	रहीस	4	20,645.00
151	6669	कृष्णबाई	4	20,645.00
152	3471	अनवर	4	20,645.00

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

153	3511	मो SHAFI	4	20,645.00
154	3521	अमर	4	20,645.00
155	3605	मनोहर	4	20,645.00
156	6675	महेन्द्र	4	20,645.00
157	235	केवल	4	20,645.00
158	3684	बी एन	4	20,645.00
159	3725	सालिग राम	4	20,645.00
160	523	सुदर्शन	4	20,645.00
161	531	शकुन्तला	4	20,645.00
162	571	जितेन्द्र	4	20,645.00
163	4424	संतोष	4	20,635.00
164	4553	घासी राम	4	20,645.00
165	895	नरेन्द्र	4	20,645.00
166	5519	इनायत	4	20,645.00
167	1409	सुन्दरी	4	20,645.00
168	5663	हीरालाल	4	20,645.00
169	5727	कुमारेश	4	20,645.00
170	2748	हजारी	4	20,645.00
171	2752	व्ही सी	4	20,645.00
172	2792	नरेश	4	20,645.00
173	2813	आर एस	4	20,645.00
174	2829	कुवंर	4	20,645.00
175	6286	कार्यालय रेशम केन्द्र	4	20,645.00
176	6321	राजेन्द्र	4	20,645.00
177	6	राधे	4	25,715.00
178	9	गौतम	4	25,715.00
179	873	प्रेमनरायण	4	25,715.00
180	874	सुरेश चंद्र	4	25,715.00
181	1799	अमर सिंह	4	25,715.00
182	1949	दिलीप	4	25,715.00
183	2101	प्रेम BAI	4	25,715.00
184	2192	राधे श्याम	4	25,715.00
185	2290	दिनेश चंद्र	4	25,715.00
186	2327	नारायण प्रसाद	4	25,715.00
187	2358	हरिप्रसाद	4	25,715.00
188	2533	संजय	4	25,715.00
189	2869	बाबू	4	20,645.00
190	4692	जगन्नाथ	4	20,645.00
191	6592	अशोक	4	25,865.00
192	4111	गोविंद	1	25,465.00
193	4133	रजनी	1	25,465.00
194	4136	गंगाराम	1	25,465.00
195	4161	रतिराम	1	25,465.00
196	4174	धनियाबाई	1	25,465.00
197	4186	मागीलाल	1	25,465.00
198	4200	बंसीलाल	1	25,465.00
199	4252	ख़ुसिलाल	1	25,465.00
200	4276	मानसिंघ	1	25,465.00
201	4331	पतिराम	1	25,465.00
202	4421	मोतीलाल	1	25,465.00
203	4441	मागीलाल	1	25,465.00
204	4449	फूलचंद	1	25,465.00
205	4517	बलराम	1	25,465.00
206	1497	रामदयाल	1	26,105.00

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
As explained to us there is no FDR with ULB. Hence this point is not applicable.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
No such case found during on our test check basis.

2. **<u>Audit of Expenditure:</u>**

1) The auditor is responsible for audit of expenditure under all the schemes.
We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification on test check basis.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

Verification of taxes paid/payable to government has been made during the course of audit and following observations were made:

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

GSTR - 7

If the GST return – 7 is not filed on time, then penalty of Rs 100 under CGST & Rs 100 under SGST shall be levied. The total will be Rs. 200/day. The maximum amount of penalty is Rs. 5,000. There is no late fee on IGST in case of delayed filing.

GSTR 7 Return Filing Details					
GST NO- 23AAALN2210M1DM					
Financial Year	Month	Due Date	Date of Filing	Status of Filing	Delay in Filing
2021-2022	March	10-04-2022	12-04-2022	Filed	2 days
2021-2022	February	10-03-2022	11-03-2022	Filed	1 day
2021-2022	January	10-02-2022	10-02-2022	Filed	No delay
2021-2022	December	10-01-2022	08-01-2022	Filed	No delay
2021-2022	November	10-12-2021	11-12-2021	Filed	1 day
2021-2022	October	10-11-2021	10-11-2021	Filed	No delay
2021-2022	September	10-10-2021	10-10-2021	Filed	No delay
2021-2022	August	10-09-2021	09-09-2021	Filed	No delay
2021-2022	July	10-08-2021	13-08-2021	Filed	3 days
2021-2022	June	10-07-2021	14-07-2021	Filed	4 days
2021-2022	May	10-06-2021	11-06-2021	Filed	1 day
2021-2022	April	10-05-2021	25-05-2021	Filed	15 days

Quarterly TDS Returns :

A penalty of Rs. 200 per day is imposed for each day that a tds return is overdue (as per Section 234E). The taxpayer must keep making payments until the total fine equals the TDS amount.

FORM NO	PERIODICITY	DATE	DUE DATE	Delay in Days
26Q	Q4	02-May-22	31-May-22	No delay
24Q	Q4	02-May-22	31-May-22	No delay
26Q	Q3	26-Feb-22	31-Jan-22	26 Days
24Q	Q3	29-Jan-22	31-Jan-22	No delay
26Q	Q2	28-Oct-21	31-Oct-21	No delay
26Q	Q1	24- JUY-21	31-Jul-21	No delay

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN 0...731C
BHOPAL

He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
We have verified monthly balance of cashbook on test check basis and no discrepancies were noticed related to totaling and balancing.

3) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

4) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

5) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority.

6) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

7) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

8) He shall verify that all temporary advances of other than employees have been fully recovered.
Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Stock Register, Register of Settlement of Contractor / Supplier Bills, Register of Advances to Contractors, Loan Registers etc as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.
As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's
Bank Reconciliation is provided to us by the ULB which is presented with this report. Some of the bank accounts transactions were not recorded in the cash book & we disclaim our responsibility regarding the transactions occurred from these bank accounts.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. The payments out of grants were verified on test check basis and found to be correct.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

1) The auditor is responsible for audit of all fixed deposits and term deposits.

Not Applicable as no FDR is with ULB.

2) It shall be ensured that proper record of FDR's is maintained and renewals are timely done.
No FDR with ULB, hence not applicable.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
No FDR with ULB, hence not applicable.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Not Applicable.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we cannot comment on procedures of tenders / bids.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
No tender related documents were provided, so we cannot comment on whether competitive tendering procedures were followed for all bids or not.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

4) The bank guarantees, if received in lieu of bid processing fee / performanceguarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Verification had been conducted for the grants received from the Central/state government. Grant registers were not provided by the ULB.

2) He is responsible for audit of grants received from State Government and its utilization.
Grant register is not maintained by the ULB. Therefore, we cannot verify the grants received from state government with the grant register & ensuring it's proper utilization.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

+91-9713420677, 7828264242
ca.kkb1989@gmail.com

Other Audit Observations

1. There is difference of Rs. 66,214.00/- in the opening balances & closing balances of bank as per cash book amounting to Rs 66214.00 which has been reported as other account by ULB in the BRS statement as on 31st March 2022.

2. **Non recovery of taxes**
Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of NAGAR PALIKA SEHORE as of 31 March 2022 a sum of Rs1498.16 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

Rs In Lakh

Type of Tax	Due amount recoverable on 01/04/2021	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Curent Year	Total Un-recovered amount
SampattiKar	30140117	13382742	16757375	15360506	7843504	7517002	24274377
SamekitKar	13006555	3190579	9815976	2808800	856737	1952063	11768039
Shikshaupkar	20644155	4775019	15869136	6591227	2934033	3657194	19526330
NagariyaVikasUpkar	10019083	2585341	7433742	3585617	1687062	1898555	9332297
Jalkar	67716614	2528093	65188521	18648000	3100492	15547508	80736029
Bhaven bhumi rent	4078028	1060605	3017423	6638998	5476869	1162129	4179552
Others	0	0	0	141251	141251	0	0
Total	**145604552**	**27522379**	**118082173**	**53774399**	**22039948**	**31734451**	**149816624**
Total Un-Recovered amount							**1498.16**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

For Pranay K Saxena & Company
Chartered Accountants

CHARTERED ACCOUNTANTS PRANAY K. SAXENA & CO. BHOPAL

Date: 21/11/2022

CA Kundan Baranwal (Partner)
MRN – 433189

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: NAGAR PALIKA SEHORE
Name of Auditor: **Pranay K Saxena & Company, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book Keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset Register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their Maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures Followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).	124.57% (21,49,22,222.00 / 17,25,37,505.00) x 100		
	b) Percentage of Capital expenditure wrt Total expenditure.	24.71% (71,70,0502.00 /29,01,11,588.00) x 100		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank Reconciliation statements is being regularly Prepared		BRS prepared by the ULB	NA

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including	22,35,63,430		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury	
	Operating Receipts			***Operating Payments***	
110	Tax Revenue	1,79,59,734	210	Establishment Expenses	7,64,11,984
120	Assigned Revenues & Compensations	12,46,19,741	220	Administrative Expenses	5,21,76,723
130	Rental income from Municipal Properties	52,58,510	230	Operations and Maintenance	4,73,77,279
140	Fees & User Charges	69,26,746	240	Interest & Finance Charges	7,65,847
150	Sale & Hire Charges	1,98,912	250	Programme Expenses	3,82,12,389
160	Revenue Grants, Contributions & Subsidies	1,21,48,272	260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Purchase of Stores	-
171	Interest Earned	54,20,425	271	Miscellaneous expenses	-
180	Other Income	5,165	285	Prior period	-
	Non-Operating Receipts-			***Non-Operating Payments***	
320	Grant Contribution for specified purpose	21,75,67,723	340	Refund of Deposits	2,17,45,090
310	Municipal Fund	-	350	Other laiblities	9,03,59,670
340	Deposits Received	4,86,899	310	Municipal Fund	20,887
350	Other Liabilities	7,70,648	420	Investments - General Fund	-
341	Deposit works		330	Loans Received	17,42,643
421	Investment Of Other Fund		460	Loans, Advances & Deposits	-
431	debtors(receivable)	1,80,30,148	430	Stock - in - hand	34,67,977
430	stock in hand		410	Fixed Assets	6,98,27,385
460	Loans, Advances & Deposits		412	CWIP	18,73,117
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			**Closing Balances #** Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	22,89,75,362
	TOTAL	**63,29,56,353**		**TOTAL**	**63,29,56,353**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

TABLE :1

Nagar Palika Parishad Sehore

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2021-22) (Rs.)	Previous Year (2020-21) (Rs.)
	INCOME			
	Tax Revenue	IE-1	3,36,48,772.00	3,21,45,932.00
	Assigned Revenues & Compensation	IE-2	12,46,19,741.00	12,18,67,213.00
	Rental Income From Municipal Properties	IE-3	47,44,796.00	44,83,426.00
A	Fees & User Charges	IE-4	69,26,746.00	1,21,86,507.00
	Sale & Hire Charges	IE-5	1,98,912.00	8,29,286.00
	Revenue Grants, Contributions & Subsidies	IE-6	24,92,97,147.00	24,72,88,405.90
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	54,20,425.00	1,09,60,497.00
	Other Income	IE-9	5,165.00	-
	TOTAL -INCOME		42,48,61,704.00	42,97,61,266.90
	EXPENDITURE			
	Establishment Expenses	IE-10	15,98,03,039.00	14,09,00,095.00
	Administrative Expenses	IE-11	5,45,19,110.00	1,77,28,440.00
	Operations & Maintenance	IE-12	5,66,72,537.00	4,85,77,225.00
B	Interest & Finance Expenses	IE-13	6,58,905.00	1,239.00
	Programme Expenses	IE-14	3,82,62,389.00	19,74,520.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	3,52,50,000.00
	Provisions & Write Off	IE-16	-	5,47,682.00
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	11,19,90,037.00	18,44,59,878.90
	TOTAL - EXPENDITURE		42,19,06,017.00	42,94,39,079.90
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		29,55,687.00	3,22,187.00
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		29,55,687.00	3,22,187.00
F	Less : Transfer to Reserve Funds		-	2,50,599
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		29,55,687.00	71,588.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA
CHARTERED ACCOUNTANTS
FRN 02217
BHOPAL

NAGAR PARISHAD , Sehore
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2021-22

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		94,69,065.00	1,44,03,463.00
11080-41	Education Cess		36,57,194.00	
1108021	Consolidated Urban Development Cess		18,98,555.00	
1100200	Water Tax		1,55,47,508.00	53,22,058.00
1100300	Sewerage Tax		-	11,87,544.00
1100400	Conservancy Tax		-	
1100500	Lighting Tax		-	
1100600	Education Tax			
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax		-	16,56,000.00
1105100	Octroi & Toll			
	Cess			
1108000	Other Taxes		30,76,450.00	95,76,867.00
	Sub-Total		3,36,48,772.00	3,21,45,932.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		3,36,48,772.00	3,21,45,932.00
	Total Tax Revenue		3,36,48,772.00	32145932.00

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		70,55,753.00	75,90,000.00
1202000	Compensation in lieu of Taxes/ duties		11,75,63,988.00	11,42,77,213.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		12,46,19,741.00	12,18,67,213.00

Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		11,62,129.00	44,19,473.00
1302000	Rent From Office Buildings		-	11,040.00
1303000	Rent From Guest House		-	

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. S... & Co.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1304000	Lease Rent		-	45,638.00
1308000	Other Rents		35,82,667.00	7,275.00
	Sub-Total		47,44,796.00	44,83,426.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		47,44,796.00	44,83,426.00
	Total Rental Income From Municipal Properties		47,44,796.00	44,83,426.00

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

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		50,000.00	
1401100	Licensing Fees			
1401200	Fees for Grant Permit		61,72,287.00	81,10,653.00
1401300	Fees for Certificate or Extract		5,085.00	
1401400	Development Charges			1,22,816.00
1401500	Regularisation fees		1,51,856.00	
1402000	Penalties and Fines		7,112.00	2,55,235.00
1404000	other Fees		3,80,296.00	35,72,903.00
1405000	User Charges		1,60,110.00	1,24,900.00
1406000	Entry Fees		-	
1407000	Service/ Administrative Charges		-	
1408000	Other Charges		-	
	Sub-Total		69,26,746.00	1,21,86,507.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		69,26,746.00	1,21,86,507.00
	Total Income from Fees & User Charges		**69,26,746.00**	**1,21,86,507.00**

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	
1501100	Sale of Forms & Publications		1,98,912.00	8,29,286.00
1501200	Sale of stores & scrap		-	
1503000	Sale of others			
1504000	Hire Charges for Vehicles		-	
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges- income head wise		**1,98,912.00**	**8,29,286.00**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		8,84,94,442.00	24,72,88,405.90
1601021	Grant From Other Org.		1,21,48,272.00	
1601011	Grant From Central Govt.		3,66,64,396.00	
1601091	Grant Revenue - Depreciation on Grant Assets		11,19,90,037.00	
	Total Revenue Grants ,Contributions & Subsidies		**24,92,97,147.00**	**247288405.90**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	**0.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SA... CHARTERED ACCOUNTANTS BHOPAL

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		54,20,425.00	1,09,60,497.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		**54,20,425.00**	**10960497.00**

Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		5,165.00	
	Total other Income		**5,165.00**	**0.00**

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		14,97,42,044.00	12,89,61,751.00
2102000	Benefits and Allowances		74,48,823.00	7,10,029.00
2103000	Pension		18,02,758.00	
2104000	Other Terminal & Retirement Benefits		8,09,414.00	1,12,28,315.00
	Total Establishment Expenses		**15,98,03,039.00**	**140900095.00**

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		-	
2201100	Electricity Charges		3,13,30,360.00	
2201100	Office Maintenance		-	
2201200	Communication Expenses		2,63,860.00	42,359.00
2202000	Books & Periodicals		49,140.00	37,463.00
2202100	Printing & Stationary		11,66,641.00	9,43,309.00
2203000	Travelling & Conveyance		1,15,71,031.00	1,01,08,000.00
2204000	Insurance		4,99,843.00	2,74,239.00
2205000	Audit Fees		10,00,000.00	10,77,821.00
2205100	Legal Expenses		26,323.00	1,61,506.00
2205200	Professional and other Fees		15,80,471.00	2,57,759.00
2206000	Advertisement and Publicity		39,73,091.00	44,13,801.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		30,58,350.00	4,12,183.00
	Total Administrative Expenses		**5,45,19,110.00**	**17728440.00**

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

CHARTERED ACCOUNTANTS FRN-021731C BHOPAL

2301000	Power & Fuel		47,79,649.00	2,49,79,551.00
2302000	Bulk Purchase		23,06,561.00	52,10,416.00
2303000	Consumption of Stores		4,50,591.00	
2304000	Hire Charges		16,87,651.00	20,51,472.00
2305000	Repairs & Maintenance - Infrastructure Assets		3,32,53,837.00	71,34,729.00
2305100	Repairs & Maintenance - Civic Amenities		58,55,786.00	
2305200	Repairs & Maintenance - Building		12,40,651.00	36,31,989.00
2305300	Repairs & Maintenance - Vehicles		16,19,829.00	9,25,982.00
2305400	Repairs & Maintenance - Furniture		86,158.00	
2305500	Repairs & Maintenance - Office Equipments		4,97,213.00	
2305600	Repairs & Maintenance - Electrical Appliances		3,18,083.00	23,43,619.00
2305700	Repairs & Maintenance - Plant & Machinery		13,21,708.00	7,95,418.00
2305900	Repairs & Maintenance - Others		-	15,04,049.00
2308000	Other Operating & Maintenance Expenses		32,54,820.00	
	Total Operations & Maintenance		**5,66,72,537.00**	**4,85,77,225.00**

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.		0	
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations		658905	-
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		-	1,239.00
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		**6,58,905.00**	**1,239.00**

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		-	2,410.00
2502000	Own Programmes		16,62,389.00	19,72,110.00
2503000	Share in Programs of others		3,66,00,000.00	-
	Total Programme Expenses		3,82,62,389.00	19,74,520.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	3,52,50,000.00
2602000	Contributions [specify details]		-	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		-	**3,52,50,000.00**

Schedule IE-16 : Provisions & Write off

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	5,47,682.00
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	**5,47,682.00**

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses			-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

1850000	Income			-	
1851001	Taxes			-	-
1852001	Other- Revenues			-	-
1853001	Recovery of revenues written off			-	-
1854001	Other Income			-	-
	Sub Total Income (a)			-	-
2850000	Expenses			-	-
2855001	Refund of Taxes			-	-
2856001	Refund of other Revenues			-	-
2858080	other Expenses			-	-
	Sub Total Income (b)			-	-
	Total Prior Period (Net) (a-b)			-	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021131C
BHOPAL

TABLE :2

Nagar Palika Parishad Sehore
BALANCE SHEET
As on 31ST MARCH 2022

	Particulars	Schedule No.	Current Year (21-22)	Previous Year (2020-21)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	11,58,25,149.00	70,43,136.00
	Earmarked Funds	B-2	1,39,40,839.00	1,29,29,145.00
	Reserves	B-3	1,34,17,46,182.84	1,38,39,08,834.84
	Total Reserves and Surplus		1,47,15,12,170.84	1,40,38,81,115.84
A-2	Grants, Contributions for Specific Purpose	B-4	23,31,20,720.00	21,05,39,220.00
A3	Loans			
	Secured Loans	B-5	1,51,00,986.00	8,54,64,166.00
	Unsecured Loans	B-6	-	-
	Total Loans		1,51,00,986.00	8,54,64,166.00
	TOTAL SOURCES OF FUNDS (A1-A3)		1,71,97,33,876.84	1,69,98,84,501.84
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		1,96,82,43,530.00	1,89,84,16,145.00
	Less : Accumulated depreciation		62,64,97,347.16	51,45,07,310.16
	Net Block		1,34,17,46,182.84	1,38,39,08,834.84
	Capital Work in Progress		6,48,48,889.00	4,78,63,837.00
	Total Fixed Assets		1,40,65,95,071.84	1,43,17,72,671.84
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	8,14,750.00	7,08,408.00
	Sundry Debtors (Receivables)	B-15	11,80,80,174.00	7,64,50,379.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	1,32,727.00	91,413.00
	Cash and Bank Balance	B-17	22,89,75,362.00	22,35,63,430.00
	Loans , advances and deposits	B-18	14,09,819.00	14,09,819.00
	Total Current Assets		34,94,12,832.00	30,22,23,449.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	60,31,254.00	2,01,38,445.00
	Deposit Works	B-8	67,314.00	17,314.00
	Other liabilities(Sundry Creditors)	B-9	2,80,40,714.00	1,18,56,023.00
	Provisions	B-10	21,34,745.00	20,99,837.00
	Total Current Liabilities		3,62,74,027.00	3,41,11,619.00
B5	Net Current Assets (B3-B4)		31,31,38,805.00	26,81,11,830.00
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		1,71,97,33,876.84	1,69,98,84,501.84
	Notes to the Balance Sheet	B-21		

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. ... & CO.
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

Nagar Palika Parishad Sehore

As on 31.03.2022

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	70,43,136.00
	Addition during the year	13,00,21,118.00
	. Surplus for the year	29,55,687.00
	. Transfers	-
	Total (Rs.)	14,00,19,941.00
	Deductions during the year	-
	. Deficit for the year	-
	. Transfers	2,41,94,792.00
	Balance at the end of the Current year	11,58,25,149.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY KUMAR SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

CamScanner

Nagar Palika Parishad Sehore

As On 31.03.2022

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	1,29,29,145.00	1,29,29,145.00
(b) Additions to the Special Fund		-
Grant Received from Govt.	-	-
* Transfer From Municipal Fund		-
* Interest / Dividend earned on Special Fund Investments	-	-
* Profit on disposal of Special Fund Investments		
* Appreciation in Value of Special Fund Investments		
* Other Addition (Specify nature)	10,11,694.00	10,11,694.00
Total (b)	1,39,40,839.00	1,39,40,839.00
(c) Payments out of Funds	-	-
[I] Capital Expenditure on		
* Fixed Assets	-	-
* others		
[ii] Revenue Expenditure on		
* Salary , Wages and allowances etc.		
* Rent other administrative Charges		
* [iii] Other		-
* Loss on disposal of Special fund Investments		
* Diminution in Value of Special Fund Investments		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	1,39,40,839.00	1,39,40,839.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-3: Reserves | **Accounting Code 3120000**

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	1,38,39,08,834.84	6,98,27,385.00	1,45,37,36,219.84	11,19,90,037.00	1,34,17,46,182.84
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Adition During Year		-	-	-	-
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	1,38,39,08,834.84	6,98,27,385.00	1,45,37,36,219.84	11,19,90,037.00	1,34,17,46,182.84

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021[illegible]31C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	TOTAL
Account Code	32010	32020	
(a) Opening Balance	20,78,28,688.00	27,10,532.00	21,05,39,220.00
(b) Additions to the Grants*			
* Grants received during the year	11,36,24,549.00	32,04,20,643.00	43,40,45,192.00
* Interest / Dividend earned on Grant Investments			-
* Profit on disposal of Grant Investments			
* Appreciation in Value of Grant Investments			
* Other Addition	-	-	-
Total (b)	11,36,24,549.00	32,04,20,643.00	43,40,45,192.00
Total (a+b)	32,14,53,237.00	32,31,31,175.00	64,45,84,412.00
(c) Payments out of Funds			
* Capital Expenditure on Fixed Assets	1,87,26,659.00	5,11,00,726.00	6,98,27,385.00
* Capital Expenditure on other			-
* Revenue Expenditure on	16,42,59,000.00	17,73,77,307.00	34,16,36,307.00
* Salary , Wages and allowances etc.			
* Rent			
* Other:	-	-	-
* Loss on disposal of Special fund Investments			
* Dimunition in Value of Special Fund Investments			
* Grants Refunded			
* Other administrative Charges			
Total (c)	18,29,85,659.00	22,84,78,033.00	41,14,63,692.00
Net Balance at the year end (a+b)-(c)	13,84,67,578.00	9,46,53,142.00	23,31,20,720.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAYK. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

CamScanner

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-5: Secured Loans — Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	41,64,054.00	8,44,20,292.00
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	1,09,36,932.00	10,43,874.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	1,51,00,986.00	8,54,64,166.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-6: Unsecured Loans | **Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-7: Deposits Received | **Accounting Code 3400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	36,75,293.00	1,82,47,999.00
3401011	Security Deposit	-	-
3402001	Water deposit	23,55,961.00	18,90,446.00
3401001	Earnest Money Deposit	-	-
	Total Deposits Received	60,31,254.00	2,01,38,445.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	0.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	17,314.00	50,000.00	67,314.00	-	67,314.00
	Total Deposits Works	17,314.00	50,000.00	67,314.00	-	67,314.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	1,75,95,022.00	
3501100	Employee Liabilities	72,99,138.00	1,18,56,023.00
3501200	Loan		-
3502000	Recoveries Payable	21,34,860.00	-
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	10,11,694.00	-
3508000	others	-	-
	Total Other Liabilities	2,80,40,714.00	1,18,56,023.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-10: Provisions **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	21,34,745.00	20,99,837.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	21,34,745.00	20,99,837.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAO & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	5	6	7	8	10	11	12
4101000	Land	46,46,952.00	3,14,317.00	-	49,61,269.00	-	-	-	49,61,269.00	46,46,952.00
4102000	Building	12,25,07,405.00	58,82,335.00	-	12,83,89,740.00	1,95,81,353.79	44,37,578.00	2,40,18,931.79	10,43,70,808.21	10,29,26,051.21
4103000	Roads and Bridges	98,42,30,638.00	5,09,04,163.00	-	1,03,51,34,801.00	39,84,76,688.33	6,92,77,239.00	46,77,53,927.33	56,73,80,873.67	58,57,53,949.67
4103100	Sewerage and Drainage	24,26,81,812.00	63,55,148.00	-	24,90,36,960.00	3,01,22,310.47	1,61,72,724.00	4,62,95,034.47	20,27,41,925.53	21,25,59,501.53
4103200	Water Ways	46,26,26,991.00	24,07,067.00	-	46,50,34,058.00	2,37,24,726.46	1,16,45,910.00	3,53,70,636.46	42,96,63,421.54	43,89,02,264.54
4103300	Public Lighting	1,49,71,997.00	15,60,536.00	-	1,65,32,533.00	87,64,333.14	12,93,162.00	1,00,57,495.14	64,75,037.86	62,07,663.86
4104000	Plants & Machinary	1,47,36,731.00	-	-	1,47,36,731.00	92,02,478.22	69,16,011.00	1,61,18,489.22	(13,81,758.22)	55,34,252.78
4105000	Vehicles	4,15,77,272.00	11,34,484.00	-	4,27,11,756.00	2,00,75,861.30	20,00,257.00	2,20,76,118.30	2,06,35,637.70	2,15,01,410.70
4106000	Office & other Equipments	25,90,711.00	4,98,438.00	-	30,89,149.00	19,88,317.67	49,844.00	20,38,161.67	10,50,987.33	6,02,393.33
4107000	Furniture , Fixture, Fittings and Electrical Appliances	45,29,867.00	1,34,971.00	-	46,64,838.00	21,57,856.00	1,33,719.00	22,91,575.00	23,73,263.00	23,72,011.00
4108000	Other Fixed Assets	33,15,769.00	6,35,926.00	-	39,51,695.00	4,13,384.78	63,593.00	4,76,977.78	34,74,717.22	29,02,384.22
	Total	1,89,84,16,145.00	6,98,27,385.00	-	1,96,82,43,530.00	51,45,07,310.16	11,19,90,037.00	62,64,97,347.16	1,34,17,46,182.84	1,38,39,08,834.84
4120000	Capital WIP	4,78,63,837.00	1,69,85,052.00		6,48,48,889.00				6,48,48,889.00	4,78,63,837.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As on 31.03.2022

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		-	-	0.00
	Total Investments General Fund		-	-	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

CamScanner

Nagar Palika Parishad Sehore

As On 31.03.2022

Schedule B-14: Stock in Hand (Inventories) Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	8,14,750.00	7,08,408.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	8,14,750.00	7,08,408.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

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 3 years *	1,67,57,375.00	-	1,67,57,375.00	34,37,732.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,67,57,375.00	-	1,67,57,375.00	34,37,732.00
43110	Receivables for Samekit Taxes				
	Less than 3 years *	98,15,976.00		98,15,976.00	68,77,513.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	98,15,976.00	-	98,15,976.00	68,77,513.00
43110	Receivables for Education Cess				
	Less than 3 years *	1,58,67,137.00		1,58,67,137.00	18,62,533.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	1,58,67,137.00	-	1,58,67,137.00	18,62,533.00
43110	Receivables for Town Devolpment Tax				
	Less than 3 years *	74,33,742.00		74,33,742.00	38,34,623.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	74,33,742.00	-	74,33,742.00	38,34,623.00
43120	Receivables for Fees & User Charges Water Tax				
	Less than 3 years *	6,51,88,521.00		6,51,88,521.00	5,43,60,694.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	6,51,88,521.00	-	6,51,88,521.00	5,43,60,694.00
43140	Total Receivable From Other Sources	30,17,423.00	-	30,17,423.00	60,77,284.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	30,17,423.00	-	30,17,423.00	60,77,284.00
	Total Sundry Debtors(Receivables)	11,80,80,174.00	-	11,80,80,174.00	7,64,50,379.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-16: Prepaid Expenses **Accounting Code 4400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	1,32,727.00	91,413.00
	Total prepaid Expenses	1,32,727.00	91,413.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY KHANNA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-17: Cash and Bank Balances **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	22,89,75,362.00	22,35,63,430.00
4502100	Nationalised Banks	-	-
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	22,89,75,362.00	22,35,63,430.00
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office		
	Sub Total	-	-
	Total Cash & Bank Balance	22,89,75,362.00	22,35,63,430.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY ... SENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-18 : Loans, advances, and deposits | **Accounting Code 4600000**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	14,09,819.00	-	-		-
4608000	-Other Current Assets		-			-
	Sub -Total	14,09,819.00	-		-	14,09,819.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	14,09,819.00	-	-	-	14,09,819.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRAN... SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SHARMA & CO.
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

Nagar Palika Parishad Sehore
As On 31.03.2022

Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-020731C
BHOPAL

Nagar Palika Sehore

Bank Reconciliation Balance As on 31-03-2022

S. No.	BANK NAME	ACCOUNT NO	Closing Balance	
			Cash Book	Passbook
1	Uco Bank	40200000707	79,60,753.00	78,21,770.67
2	State Bank of India	17301348	12,67,46,104.00	12,82,84,504.37
3	HDFC Bank	18972332/292	5,40,81,273.00	5,40,81,273.19
4	Oriental Bank Commercce	10029720	67,34,055.00	68,41,628.30
5	Bank of India	110005431	61,20,691.00	69,32,916.24
6	Bank of India	250	58,27,569.00	58,26,486.46
7	Union Bank of India	12859	1,04,642.00	1,04,642.36
8	Axis Bank	10028673953	1,06,15,499.00	1,07,51,698.00
9	HDFC Bank	309022523	1,07,18,562.00	1,28,18,163.75
10	Other account		66,214.00	66,214.00
TOTAL			22,89,75,362.00	23,35,29,297.34

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY ... & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
707

Closing Balance As Per Pass Book			**78,21,770.67**
			-
Opening Difference			1,38,923.91
			-
Add- Bank Charges	**Date**	**Amount**	58.42
	03/09/2021	58.42	
		58.42	
Closing Balance As Per Cash Book			**79,60,753.00**
			79,60,753.00
			-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
1348

Closing Balance As Per Pass Book				12,82,84,504.37
				-
Opening Difference				(15,38,404.37)
				-
Totling Mistake	Date	Cash Book	Passbook	
	21/05/2021	468110	4,68,111.00	1.00
	14/07/2021	406264	4,06,265.00	1.00
	28/01/2022	377472	3,77,473.00	1.00
	02/03/2022	431387	4,31,388.00	1.00
				-
Closing Balance As Per Cash Book				12,67,46,104.00

12,67,46,104.00

-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
18972332/292

Closing Balance As Per Pass Book			5,40,81,273.19
			0.19
Opening Difference			-
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	-
			-
		-	
+			
			5,40,81,273.00
Closing Balance As Per Cash Book			5,40,81,273.00
			-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY A. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
29720

Closing Balance As Per Pass Book	**68,41,628.30**
Opening Difference	-
	(1,07,573.30)
	-
Closing Balance As Per Cash Book	**67,34,055.00**

67,34,055.00

-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRAANAV SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT

Closing Balance As Per Pass Book	69,32,916.24
Opening Difference	
	(8,12,225.24)
	-
Closing Balance As Per Cash Book	61,20,691.00
	61,20,691.00
	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
250

Closing Balance As Per Pass Book			58,26,486.46
Opening Difference			(99,50,592.00)
			-
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	5,18,201.00
	19-06-2021	16,277.00	
	30-06-2021	915.00	
	30-07-2021	14,343.00	
	30-08-2021	1,26,443.00	
	06-09-2021	4,631.00	
	30-09-2021	11,821.00	
	30-10-2021	61,133.00	
	15-11-2021	67,297.00	
	30-11-2021	20,839.00	
	31-12-2021	2,529.00	
	31-01-2022	17,977.00	
	28-02-2022	1,18,777.00	
	11-03-2022	14,296.00	
	30-03-2022	40,923.00	
+		**5,18,201.00**	
Less - Amount Cr In Cash Book But Not Dr In Pass Book	Date	Amount	(4,41,977.00)
	31/03/2022	**3,92,406.00**	
	06/08/2021	**6,700.00**	
	06/08/2021	**37,688.00**	
	06/08/2021	5,183.00	
		4,41,977.00	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	Date	Amount	1,00,00,000.00
	06/08/2021	1,00,00,000.00	
		1,00,00,000.00	
Less - Interest Rec.	Date	Amount	(1,25,199.00)
	27/08/2021	1,25,199.00	
		1,25,199.00	
Add - Bank Charges	Date	Amount	649.54
	30/05/2021	0.50	
	19/05/2021	162.26	
	13/08/2021	162.26	
	18/11/2021	162.26	
	17/02/2021	162.26	
		649.54	
Closing Balance As Per Cash Book			**58,27,569.00**

58,27,569.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
12859

Closing Balance As Per Pass Book			1,04,642.36
Opening Difference			(0.36)
			-
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	Date	Amount	-
	28/05/2021	12,81,00,000.00	
		12,81,00,000.00	
Closing Balance As Per Cash Book			1,04,642.00

1,04,642.00

-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAV SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
28673953

Closing Balance As Per Pass Book	**1,07,51,698.00**
Opening Difference	
	(1,36,199.00)
	-
Closing Balance As Per Cash Book	**1,06,15,499.00**

1,06,15,499.00
-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY KISHNA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

MUNICIPAL COUNCIL SEHORE
2021-22
BANK RECONCILIATION STATEMENT
22523

Closing Balance As Per Pass Book			**1,28,18,163.75**
Opening Difference			(15,88,612.25)
Less -Amount CR In Pass Book But Not in DR. Cash Book	**Date**	**Amount**	(35,90,874.50)
	30-04-2021	1,50,021.00	
	31-05-2021	1,11,100.00	
	30-06-2021	1,78,148.00	
	31-07-2021	3,57,650.00	
	31-08-2021	2,49,836.00	
	30-09-2021	4,12,189.00	
	31-10-2021	1,52,265.00	
	30-11-2021	1,26,284.00	
	31-12-2021	2,86,907.00	
	31-01-2022	3,02,319.50	
	28-02-2022	2,69,046.00	
	31-03-2022	9,95,109.00	
		35,90,874.50	
Add -Amount Paid In Pass Book But Not in Cash Book	**Date**	**Amount**	61,777.00
	26/04/2021	25,000.00	
	05-08-2021	2,500.00	
	18-10-2021	8,410.00	
	06-01-2022	18,867.00	
	17-03-2022	7,000.00	
		61,777.00	
Less - Amount Cr In Cash Book But Not Dr In Pass Book	**Date**	**Amount**	(62,471.00)
	07/02/2022	5,000.00	
	07/02/2022	45,815.00	
	08/10/2021	4,032.00	
	17/03/2022	7,624.00	
		-	
		62,471.00	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	**Date**	**Amount**	30,80,420.00
	25/06/2021	4,16,542.00	
	25/06/2021	1,26,427.00	
	28/06/2021	14,700.00	
	28/06/2021	2,61,124.00	
	31/03/2022	4,596.00	
	12/10/2021	4,70,530.00	
	18/10/2021	2,39,446.00	
	25/10/2021	5,812.00	
	28/10/2021	2,84,581.00	
	26/11/2021	4,152.00	
	30/11/2021	1,28,586.00	
	30/11/2021	94,584.00	
	30/11/2021	25,010.00	
	25/11/2021	1,33,772.00	
	13/01/2022	2,85,165.00	
	13/01/2022	1,622.00	
	13/01/2022	15,494.00	
	11/02/2022	2,93,252.00	
	11/02/2022	8,029.00	
	29/03/2022	2,22,787.00	
	29/03/2022	25,498.00	
	29/03/2022	10,978.00	
	29/03/2022	7,733.00	
		30,80,420.00	

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

Add - Bank Charges		Date	Amount	1,475.00
		03/09/2021	531.00	
		27/12/2021	590.00	
		28/12/2021	118.00	
		24/12/2021	118.00	
		03/01/2022	118.00	
			-	
			1,475.00	

Totling Mistake	Date	Cash Book	Passbook	
	03/04/2021	330602	3,30,603.00	1.00
	03/04/2021	964148	9,64,149.00	1.00
	17/06/2021	36275	36,276.00	1.00
	21/06/2021	3084	3,085.00	1.00
	21/06/2021	42024	42,025.00	1.00
	21/06/2021	2330	2,331.00	1.00
	21/06/2021	2180	2,181.00	1.00
	01/07/2021	96569	96,570.00	1.00
	19/07/2021	26176	26,177.00	1.00
	23/07/2021	34932	34,933.00	1.00
	29/07/2021	63229	63,230.00	1.00
	04/08/2021	21711	21,712.00	1.00
	04/08/2021	6718	6,719.00	1.00
	04/08/2021	19045	19,046.00	1.00
	04/08/2021	6721	6,722.00	1.00
	04/08/2021	28535	28,536.00	1.00
	04/08/2021	5990	5,991.00	1.00
	05/08/2021	10587	10,588.00	1.00
	05/08/2021	19514	19,513.00	(1.00)
	16/09/2021	93562	93,563.00	1.00
	27/09/2021	65690	65,691.00	1.00
	30/09/2021	24324	24,325.00	1.00
	08/10/2021	421215	4,21,216.00	1.00
	13/10/2021	60568	60,569.00	1.00
	13/10/2021	10914	10,915.00	1.00
	13/10/2021	8622	8,623.00	1.00
	21/10/2021	9407	9,408.00	1.00
	28/10/2021	29630	29,631.00	1.00
	30/10/2021	96046	96,047.00	1.00
	02/11/2021	12741	12,742.00	1.00
	02/11/2021	32024	32,025.00	1.00
	09/11/2021	6850	6,900.00	50.00
	16/12/2021	19998	18,998.00	(1,000.00)
	18/12/2021	4191	4,192.00	1.00
	27/01/2022	50577	50,177.00	(400.00)
	06/01/2022	18900	18,901.00	1.00
	13/01/2022	23994	23,995.00	1.00
	09/02/2022	64127	64,128.00	1.00
	08/03/2022	45106	45,107.00	1.00
Closing Balance As Per Cash Book				**1,07,18,562.00**

1,07,18,562.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRADEEP K SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

CamScanner

MUNICIPAL COUNCIL SEHORE

2021-22

BANK RECONCILIATION STATEMENT

Other Account

Closing Balance As Per Pass Book	66,214.00
Opening Difference	
	-
	-
Closing Balance As Per Cash Book	66,214.00

66,214.00

-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAV SAHU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-021731C
BHOPAL

CamScanner

MUNICIPAL COUNCIL SEHORE
STATEMENT OF CASHFLOW
(As On 31 March 2022)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.)	2021-22
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure		28,48,745.00
Add: Adjustments For		
Depreciation	11,19,90,037.00	
Interest And Finance Expenses	7,65,847.00	11,27,55,884.00
Less: Adjustments For		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	10,68,70,200.00	
Investment Income	-	
Transfer To Reserves	6,98,27,385.00	
Interest Income Received	54,20,425.00	(18,21,18,010.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**29,77,22,639.00**
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(4,16,29,795.00)	
(Increase)/Decrease In Stock In Hand	(1,06,342.00)	
(Increase)/Decrease In Prepaid Expenses	(41,315.00)	
(Increase)/Decrease In Other Current Assets		
(Decrease)/Increase In Deposits Received	(1,41,07,191.00)	
(Decrease)/Increase In Deposits Work	50,000.00	
(Decrease)/Increase In Other Current Liabilities	1,61,84,691.00	
(Decrease)/Increase In Provisions	34,908.00	
Extra ordinary items (please specify)		(3,96,15,044.00)
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		**25,81,07,595.00**
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	1,69,85,052.00	
(Increase)/Decrease In Special Funds/ Grants	(2,25,81,500.00)	
(Increase)/Decrease In Earmarked Funds	(10,11,694.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	6,98,27,385.00	
(Purchase) Of Investments	-	6,32,19,243.00
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	-	
Investment Income Received		
Interest Income Received	54,20,425.00	54,20,425.00
Net cash generated from/(used in) investing activities [B]		**6,86,39,668.00**
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	-	
Less:		
Interest & Finance Expenses	(7,65,847.00)	(7,65,847.00)
Net Cash Generated From/(Used In) Financing Activities [C]		**(7,65,847.00)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**32,59,81,416.00**
Cash And Cash Equivalent At Beginning Of The Period		**22,35,63,430.00**
Cash and cash equivalent at end of the period		**22,89,75,362.00**
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	-	
Bank balances	22,89,75,362.00	22,89,75,362.00
Total Of The Breakup Of Cash And Cash Equivalents		-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला सीहोर 466 001

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
BHOPAL