



PRAMOD K. SHARMA & CO.

Chartered Accountants

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AUDIT REPORT

We have examined the Audit of **MUNICIPAL COUNCIL SHAHAGANJ, DISTRICT SEHORE (M.P)** for the year ended 31st March 2022, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account, Income & Expenditure Account, and Balance Sheet for the year ending as on 31st March 2022.

Date:-27/12/2022

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA Pramod Sharma
(Partner)

UDIN:22076883BGKLIJ1062

मुख्य नगर पालिका अधिकारी
नगर परिषद, शाहगंज
जिला सोडर (म.प्र.)

महोदय
जिला सोडर म.प्र.

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

MUNICIPAL COUNCIL SHAHGANJ

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,



acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.



Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.



PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work-process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were four FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital



except that all grants have been used for the purpose for which grants have received.

Date : 27/12/2022

Place : Bhupal

For PRAMOD K. SHARMA & CO.
Chartered Accountant



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CA Pramod Sharma
(Partner)

UDIN: 22076883BGEKIJ1062

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जिला सीहोर (म.प्र.)

MUNICIPAL COUNCIL SHAHGANJ
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	9,12,35,936	6,35,74,377		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				Operating Payments		
110	Tax Revenue	-	-	210	Establishment Expenses	-	-
120	Assigned Revenues & Compensations	1,26,68,010	1,03,98,154	220	Administrative Expenses	-	-
130	Rental income from Municipal Properties	-	-	230	Operations and Maintenance	-	-
140	Fees & User Charges	1,90,948	2,31,179	240	Interest & Finance Charges	12,690	14,333
150	Sale & Hire Charges	2,98,803	-	250	Programme Expenses	-	-
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	6,54,35,000	10,000
170	Income from Investments	-	-	270	Provisions and Write Off	5,000	30,700
171	Interest Earned	31,89,866	17,67,919	271	Miscellaneous expenses	-	-
180	Other Income	59,890	7,28,552	285	Prior period	-	-
185	Prior Period	-	-		Non-Operating Payments		
	Non-Operating Receipts						
310	Municipal Fund	1,48,103	22,99,436	310	Municipal Fund	5,561	28,21,263
320	Grants and contribution for specific purposes	16,25,15,000	5,74,99,009	320	Grants and contribution for specific purposes	20,00,000	4,080
330	Loans Received	-	-	330	Loans Repayment	3,11,913	3,47,983
340	Deposits Received	57,803	3,69,982	340	Deposits Received	8,000	2,60,000
341	Deposit works	-	-	341	Deposit works	-	-
350	Other Liabilities	-	-	350	Other Liabilities	-	-
	35010-Creditors	-	-		35010-Creditors	4,08,06,624	3,31,44,115
	35011-Employee Liabilities	-	-		35011-Employee Liabilities	98,16,472	93,36,008
	35020-Recoveries Payable	-	-		35020-Recoveries Payable	18,44,685	5,78,711
	35030-Government dues payable	-	-		35030-Government dues payable	-	-
	35080-Others, Miscellaneous	-	1,980		35080-Others, Miscellaneous	-	-
420	Investments - General Fund	-	-	360	Provisions	-	-
421	Investments - Other Funds	-	-	410	Acquisition / Purchase of Fixed Assets	-	-
431	Sundry debtors (Receivables)	11,55,456	9,12,541	412	Capital Work in Progress	-	-
440	Loans & Advances to Employees (recovery)	-	-	420	Investments - General Fund	-	-
				421	Investments - Other Funds	-	-
				430	Stock in Hand	-	-
				440	Prepaid Expenses	-	-
				460	Loans & Advances to Employees (recovery)	-	-
	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)	15,12,73,870	9,12,35,936
	TOTAL	27,15,19,815	13,77,83,129		TOTAL	27,15,19,815	13,77,83,129

For PRAMOD K. SHARMA & CO.
Chartered Accountant



CA Pramod Sharma
(Partner)

Date: 27/12/2022
Place: Bhopal

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MUNICIPAL COUNCIL SHAHGANJ
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	9,29,969	9,14,900
	Assigned Revenues & Compensation	IE-2	1,26,68,010	1,03,98,154
	Rental Income from Municipal Properties	IE-3	2,22,000	2,52,000
	Fees & User Charges	IE-4	1,90,948	2,31,179
	Sale & Hire Charges	IE-5	2,98,803	-
	Revenue Grants, Contributions & Subsidies	IE-6	10,18,96,040	98,77,824
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	31,89,866	17,67,919
	Other Income	IE-9	59,890	7,28,552
	Total - INCOME		11,94,55,526	2,41,70,528
B	EXPENDITURE			
	Establishment Expenses	IE-10	98,28,773	85,41,211
	Administrative Expenses	IE-11	16,64,868	7,91,210
	Operations & Maintenance	IE-12	90,95,026	67,49,820
	Interest & Finance Expenses	IE-13	21,286	14,333
	Programme Expenses	IE-14	-	11,31,175
	Revenue Grants, Contributions & subsidies	IE-15	8,20,39,264	-
	Provisions & Write off	IE-16	5,000	30,700
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		1,65,02,386	68,95,461
	Total - EXPENDITURE		11,91,56,603	2,41,53,910
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		2,98,923	16,617
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		2,98,923	16,617
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		2,98,923	16,617


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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property tax	3,99,360	3,98,374
11002	Water tax	4,36,800	4,16,640
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11031	Consolidates Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	93,809	99,886
	Sub-total	9,29,969	9,14,900
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	9,29,969	9,14,900

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	-	1,56,000
12020	Compensation in lieu of Taxes / duties	1,26,68,010	1,02,42,154
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	1,26,68,010	1,03,98,154



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	2,22,000	2,52,000
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	Sub-Total	2,22,000	2,52,000
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	2,22,000	2,52,000

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	5,319	-
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	-	9,137
14020	Penalties and Fines	-	-
14040	Other Fees	1,19,629	22,083
14050	User Charges	66,000	1,99,959
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	1,90,948	2,31,179
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	1,90,948	2,31,179



Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,98,803	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	2,98,803	-

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	10,18,96,040	98,77,824
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	10,18,96,040	98,77,824

Schedule IE-7: Income from Investments - General Fund

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



Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	31,89,866	17,67,919
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	31,89,866	17,67,919

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	59,890	7,28,552
	Total Other Income	59,890	7,28,552

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	94,75,998	82,02,984
21020	Benefits and Allowances	3,52,775	3,38,227
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	98,28,773	85,41,211



Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	4,910	17,288
22012	Communication Expenses	-	558
22020	Books & Periodicals	19,860	9,750
22021	Printing and Stationery	98,818	91,385
22030	Traveling & Conveyance	-	-
22040	Insurance	-	44,081
22050	Audit Fees	41,300	82,600
22051	Legal Expenses	-	-
22052	Professional and other Fees	10,03,940	1,44,140
22060	Advertisement and Publicity	4,52,730	2,56,326
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	43,310	1,45,082
	Total administrative expenses	16,64,868	7,91,210

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	13,521	38,22,435
23020	Bulk Purchases	26,97,533	-
23030	Consumption of Stores	75,864	-
23040	Hire Charges	-	2,500
23050	Repairs & maintenance -Infrastructure	12,67,454	17,53,429
23051	Repairs & maintenance - Civic Amenities	18,36,859	96,941
23052	Repairs & maintenance - Buildings	20,48,093	3,88,355
23053	Repairs & maintenance - Vehicles	2,33,904	2,38,819
23054	Repairs & maintenance - Furnitures	-	7,765
23055	Repairs & maintenance - Office Equipments	81,407	79,649
23056	Repairs & maintenance - Electrical Appliances	6,110	-
23057	Repairs & maintenance - Plant & Machinery	5,850	22,700
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	8,28,431	3,37,227
	Total operations & maintenance	90,95,026	67,49,820



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	8,596	-
24060	Other Interest	-	-
24070	Bank Charges	12,690	14,333
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	21,286	14,333

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	-	11,31,175
25020	Own Programs	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	11,31,175

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	8,20,39,264	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	8,20,39,264	-



Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	5,000	30,700
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	5,000	30,700

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

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


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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					2,99,75,958	2,99,75,958
	Additions during the year					2,98,923	2,98,923
31090-02	• Surplus for the year					1,48,103	1,48,103
	• Transfers					3,04,22,983	3,04,22,983
	Total (Rs.)						
	Deductions during the year						
	• Deficit for the year					5,561	5,561
	• Transfers					5,561	5,561
	Total (Rs.)						
310	Balance at the end of the current year					3,04,17,423	3,04,17,423

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	3,52,672	-	-	3,52,672
(b) Additions to the Special						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on	-	-	-	-	-	-
• Profit on disposal of Special Fund	-	-	-	-	-	-
• Appreciation in Value of Special	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special	-	-	-	-	-	-
• Diminution in Value of Special	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	3,52,672	-	-	3,52,672
Net Balance of Special Funds (a + b - c)	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	7,40,69,850	5,74,61,314	13,15,31,164	82,51,193	12,32,79,971
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	7,40,69,850	5,74,61,314	13,15,31,164	82,51,193	12,32,79,971


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 जिला साहल नगर

मुख्य नगर पालिका अधिकारी
 नगर परिषद, गार्हमंज
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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,64,29,695	6,92,99,003	-	-	1,860	10,57,30,558
(b) Additions to the Grants *						
* Grant received during the year	7,29,42,000	8,95,73,000	-	-	-	16,25,15,000
* Interest/Dividend earned on Grant	-	-	-	-	-	-
* Profit on disposal of Grant	-	-	-	-	-	-
* Appreciation in Value of Grant	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	7,29,42,000	8,95,73,000	-	-	-	16,25,15,000
Total (a + b)	10,93,71,695	15,88,72,003	-	-	1,860	26,82,45,558
(c) Payments out of funds						
* Capital expenditure on Fixed	94,33,021	4,80,28,293	-	-	-	5,74,61,314
* Capital Expenditure on Other	-	-	-	-	-	-
* Revenue Expenditure on	8,45,47,019	90,97,828	-	-	-	9,36,44,847
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
* Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	20,00,000	-	-	-	20,00,000
* Other administrative & Operational Exp.	-	-	-	-	-	-
Total (c)	9,39,80,040	5,91,26,121	-	-	-	15,31,06,161
Net balance at the year end (a+b)-	1,53,91,655	9,97,45,882	-	-	1,860	11,51,39,397

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	73,49,449	76,61,362
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	73,49,449	76,61,362

Schedule B-6: Unsecured Loans

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


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 नगर परिषद, सहायक
 जिला सादर (म.प्र.)



Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	1,01,20,511	89,32,233
34020	From Revenues	1,19,500	1,19,500
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	1,02,40,011	90,51,733

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	6,35,501	7,14,200
35012	Interest Accrued and Due	8,596	-
35020	Recoveries Payable	18,87,149	20,43,322
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	39,691	39,691
	Total Other liabilities (Sundry Creditors)	25,70,937	27,97,213

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	72,221	58,700
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	72,221	58,700


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year
1	2	3	4	5	6	7	8	9	10
41010	Land	-	-	-	-	-	-	-	-
41020	Buildings	2,09,53,393	2,46,56,171	-	4,56,09,564	36,14,801	11,09,383	-	47,24,183
	Infrastructure Assets								
41030	Roads and Bridges	7,08,67,689	1,69,74,745	-	8,78,42,434	5,02,84,021	1,06,84,729	-	6,09,68,750
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-
41031	Sewerage and drainage	1,35,71,987	97,84,709	-	2,33,56,696	51,86,319	12,30,956	-	64,17,275
41032	Water ways	2,85,11,744	1,26,93,090	-	4,12,04,834	44,05,378	13,56,079	-	57,61,457
41033	Public Lighting	97,97,152	12,82,823	-	1,10,79,975	56,21,065	9,62,010	-	65,83,075
	Lakes and Ponds	-	-	-	-	-	-	-	-
	Other assets								
41034	Sanitation and Solid Waste Management Systems	5,19,639	4,73,002	-	9,92,641	31,434	75,614	-	1,07,048
41040	Plants & Machinery	6,29,860	-	-	6,29,860	3,49,412	62,985	-	4,12,397
41050	Vehicles	76,93,133	27,03,772	-	1,03,96,905	48,52,170	6,30,687	-	54,82,857
41060	Office & other equipment	13,48,286	2,23,160	-	15,71,446	10,40,668	2,23,988	-	12,64,656
41070	Furniture, fixtures, fittings and electrical appliances	16,69,985	2,800	-	16,72,785	8,30,848	1,65,956	-	9,96,804
4180	Other fixed assets	2,01,592	44,91,865	2,01,592	44,91,865	-	-	-	-
	Total	15,57,64,460	7,32,86,137	2,01,592	22,88,49,005	7,62,16,115	1,65,02,387	-	9,27,18,502
41210	Work-in-progress	5,68,60,239	2,47,07,329	8,15,67,568	-	-	-	-	-
	Total	21,26,24,699	9,79,93,466	8,17,69,160	22,88,49,005	7,62,16,115	1,65,02,387	-	9,27,18,502



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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			70,262	1,46,126
43020	Loose Tools			-	-
43080	Others			-	-
	Total Stock in hand			70,262	1,46,126



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	4,47,726		4,47,726	4,14,360
	More than 5 years*			-	
	Sub - total	4,47,726	-	4,47,726	4,14,360
	Less: State Government Cesses/Levies in Taxes - Control Accounts				-
	Net Receivables of Property Taxes	4,47,726	-	4,47,726	4,14,360
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	4,21,417		4,21,417	4,19,769
	More than 3 years*				
	Sub - total	4,21,417	-	4,21,417	4,19,769
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	4,21,417	-	4,21,417	4,19,769
43130	<u>Receivable for Water Taxes</u>				
	Less than 3 years	3,97,956		3,97,956	4,44,957
	More than 3 years*				
	Sub - total	3,97,956	-	3,97,956	4,44,957
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	3,97,956	-	3,97,956	4,44,957
43140	<u>Receivables for Rent & Interest accrue but not due</u>				
	Less than 3 years	5,46,408		5,46,408	5,37,908
	More than 3 years*				
	Sub - total	5,46,408	-	5,46,408	5,37,908
43150	<u>Receivables from Government</u>				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	18,13,507	-	18,13,507	18,16,994



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	43,532	-
	Total Prepaid expenses	43,532	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	15,12,73,870	9,12,35,936
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	15,12,73,870	9,12,35,936
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	15,12,73,870	9,12,35,936



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	90,406	-	-	90,406
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	90,406	-	-	90,406
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	90,406	-	-	90,406

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

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

Schedule B-19: Other Assets

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

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

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


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मुख्य नगर पालिका अधिकारी
नगर परिषद, साहगंज
जिला : सोहोर (म.प्र.)



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-2022

NAME OF ULB :- SHAHGANJ
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2020-21	Receipts in Re. 2021-22	% of Growth		
1	Audit of Revenue					
A. REVENUE COLLECTION						
a.	Property Tax	1,57,078.00	1,65,234.00	5.19%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	1,33,520.00	1,93,320.00	44.79%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Development Tax	38,515.00	53,106.00	37.88%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	36,679.00	46,495.00	26.76%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (A)		3,65,792	4,58,155			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	5,000.00	5,000.00	0.00%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	3,19,139.00	4,83,801.00	51.60%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	2,22,610	2,08,500	-6.34%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
d.	Other Fees & Taxes	2,31,179	5,49,641	137.76%	Tax collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (B)		7,77,928	12,46,942			

GRANT TOTAL (A) + (B) 11,43,720.00 17,05,097.00



(Signature)
नमस्कार प्रमोद राहुगंज
जिला सीकर म.प्र.

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नगर परिषद, राहुगंज
जिला सीकर (म.प्र.)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers	Council should obtain proper bills and maintain the bills and vouchers properly with all regards
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. [For more details Refer Observation sheet]	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/ Records should be maintained for Tenders & Bids and proper process should be followed.




 प्रकाश क. शर्मा
 नगर पालिका अधिकारी
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Municipal Council Shahganj
Cash Flow Summary
For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Current Year (Rs)	Amount	Percentage
A	INCOME			
	Inflow of Cash :			
	Capital Account		16,26,63,103.00	90.23%
	310 - Municipal (General) Fund	1,48,103.00		
	320 - Grants, Contribution for Specific Purposes	16,25,15,000.00		
	Current Liabilities		57,803.00	0.03%
	340 - Deposits Received	57,803.00		
	350 - Other Liabilities	-		
	Investments		-	0.00%
	421 - Investments - Other Funds	-		
	Current Assets		11,55,456.00	0.64%
	431 - Sundry Debtors (Receivables)	11,55,456.00		
	460 - Loans, Advances and Deposits	-		
	Direct Incomes		1,64,07,517.00	9.10%
	110 - Rates & Tax Revenue	-		
	120 - Assigned Revenues & Compensations	1,26,68,010.00		
	130 - Rental Income From Municipal Properties	-		
	140 - Fees & User Charges	1,90,948.00		
	150 - Sale & Hire Charges	2,98,803.00		
	170 - Income From Investments	-		
	171 - Interest Earned	31,89,866.00		
	180 - Other Income	59,890.00		
	185 - Prior Period	-		
	Total - Inflow of Cash		18,02,83,879.00	100.00%
B	Outflow of Cash :			
	Capital Account		20,05,560.84	1.67%
	310 - Municipal (General) Fund	5,560.84		
	320 - Grant, Contribution for Specific Purposes	20,00,000.00		
	Capital Account		3,11,913.00	0.26%
	330 - Secured Loans	3,11,913.00		
	Current Liabilities		5,24,75,780.83	43.64%
	340 - Deposits Received	8,000.00		
	341 - Deposit Works	-		
	350 - Other Liabilities	5,24,67,780.83		
	360 - Provisions	-		
	Fixed Assets		-	0.00%
	410 - Fixed Assets	-		
	412 - Capital Work-in- Progress	-		
	Investments		-	0.00%
	420 - Investments - General Fund	-		
	421 - Investments - Other Funds	-		
	Current Assets		-	0.00%
	460 - Loans, Advances and Deposits	-		
	Indirect Expenses		6,54,52,690.06	54.43%
	210 - Establishment Expenses	-		
	220 - Administrative Expenses	-		
	230 - Operations & Maintenance	-		
	240 - Interest & Finance Charges	12,690.06		
	250 - Programme Expenses	-		
	260 - Revenue Grants, Contribution and Subsidies	6,54,35,000.00		
	270 - Provisions and Write Off	5,000.00		
	Total - Outflow of Cash		12,02,45,944.73	100.00%
C				
D	Net Inflow		6,00,37,934.27	
E	Add Opening Balance		9,12,35,936.22	
	Closing Balance		15,12,73,870.49	

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नगर परिषद, शहगंज
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Municipal Council Shahganj
Bank & Cash Book A/c Balance Summary
As on 31-3-2022

S.No	Bank Name	A/c no.	Cash Book Opening	Cash Book closing	Pass book Opening	Pass book closing
1	Bank Of India	901410110000734			32,79,575.34	1,00,20,013.96
2	Bank Of India	901410110000991			5,85,333.69	6,33,037.68
3	Bank Of India	901410110000736			3,52,673.43	3,52,673.43
4	Bank Of India	901410110008593			3,92,967.82	3,92,967.82
5	Bank Of India	901410110006519			57,730.59	57,730.59
6	Bank Of India	901410110009271			1,08,08,833.25	1,17,03,833.25
7	Bank Of India	901410110007412			1,31,053.16	1,35,850.16
8	State Bank Of India	31168835008	9,12,35,936.22	15,12,73,870.49	7,67,28,815.82	12,95,05,328.82
9	Bank Of India	901410210000009			12,26,293.37	6,18,989.90
Total			9,12,35,936.22	15,12,73,870.49	9,35,63,276.47	15,34,20,425.61



(Signature)
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जिला सीहोर म.प्र.

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नगर परिषद, शाहगंज
जिला सीहोर (म.प्र.)

Municipal Council Shahganj
Bank Reconciliation Statement
As on 31-03-2022

15,12,73,870.49

0.24

Balance As Per Cash Book

Add- Other Diff

Add- Cheque issued but not present in bank

BOI-991

02-04-13	28987	1,000.00
02-04-13	28989	1,000.00
02-04-13	28998	500.00
25/4/2013	29117	500.00
25/4/2013	29118	750.00
25/4/2013	29120	1,000.00
25/4/2013	28833	500.00
25/4/2013	28834	500.00
20/5/2013	28803	500.00
20/5/2013	28807	500.00
27/5/2013	28518	500.00
27/5/2013	28520	500.00
27/5/2013	28522	500.00
27/5/2013	28551	750.00
27/5/2013	28571	750.00
04-03-14	22091	2,880.00
25/4/2014	28846	500.00

13,130.00

Add- Amount cr in cash book but not found in bank book

BOI-991

30/8/2013	40.00
04-03-14	150.00
26/9/2017	74.00
02-01-21	180.00
01-08-21	1.00
01-08-21	5.32
31/1/2021	100.00
23/10/2020	1.00
09-04-20	0.63
28/7/2020	0.50
01-09-20	182.36
07-09-20	0.31
13/10/2020	972.00
23/10/2020	10.00
13/11/2020	11.00
28/12/2020	4,966.00
30/3/2021	15,190.00
31/3/2021	1.00

21,885.12

Add- Amount cr in bank but not found in cash book

BOI-991

16/8/2013	1,00,000.00
11-03-16	562.00
24/4/2017	10,00,000.00
03-05-18	5,183.00



	03-08-18	5,029.00	
	03-11-18	5,074.00	
	04-02-19	5,119.00	
	05-06-20	580.00	
	05-06-20	540.00	
	17/8/2020	750.00	
	16/3/2021	3,207.00	
	03-06-20	5,000.00	
	04-06-20	1,43,000.00	
	05-06-20	22,000.00	
	2020-21	25,10,000.00	
	2020-21	2,040.00	
BOI-990	2020-21	712.22	
BOI-6074	2020-21	3,484.64	38,12,280.86
BOI-8663	2020-21		
Less- Amount dr in bank But not found in cash book			
	2018-19	6,63,810.04	
BOI-	2018-19	4,860.00	
901410110000991	25/11/2020	7,500.00	
	02-01-21	4,968.00	
	31/6/2020	2,000.00	(6,83,138.04)
Less- Totalling Mistake			
	23/10/2020	1,500.00	
	07-11-20	7,95,220.00	
	01-08-21	78,340.90	
	23/7/2021	59,103.00	
	13/9/2021	58,540.00	
	01-10-22	30,460.00	(10,23,163.90)
Add- Totalling Mistake			
	24/5/2021	5,480.00	
	18/8/2021	0.16	
	24/9/2021	80.00	
	27/1/2022	0.68	5,560.84
Balance As Per Pass Book			15,34,20,425.61


 लेखापाल
 नगर पालिका, साहगाँव
 जिला सोहर म.प्र.

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 नगर पालिका, साहगाँव
 जिला सोहर (म.प्र.)

