

A PANKAJ JAIN & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To The Chairmen
NAGAR PALIKA PARISHAD, SHEOPUR (MP)

Report on the audit of the Financial Statements

Opinion

We have audited the financial statements of NAGAR PALIKA PARISHAD, SHEOPUR (MP) ("the Entity"), which comprise the Balance Sheet as at March 31, 2022, and the Income & Expenditure Account, and Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Nagar Palika Act ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Principles generally accepted in India, of the state of affairs of the Entity as at 31st March, 2022, its Excess of Income and its receipts and payment for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the Entity as at March 31, 2022
- b) In the case of the Income & Expenditure Account, of the Excess of Income the period ended on that date and
- c) In the case of receipts and payment, for the Receipts & Payment Account for the year ended on that date

Basis of Opinion

We conducted our audit in accordance with the Accounting Standards (AS). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Entity in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

304, Sterling Arcade, 15/3 Race Course Road INDORE
(M) 09827299629/ 09826016718 (O) 0731-4064845
anantpankaj@gmail.com



A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined there is no reportable key matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the Entity is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Entity in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Entity 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those Management of the Entity are also responsible for overseeing the Entity's financial reporting process.

Auditor's responsibilities for the audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



A PANKAJ JAIN & ASSOCIATES
Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements:

1. As required by our appointment's term and conditions we give in the 'Annexure C', a statement on the matters specified in abstract sheet for reporting on audit pares for the financial year 2021-2022, to the extent applicable.
2. As required by our appointment's term and conditions our comment on specific area, as given in our appointment letter, are attached with this report.

for A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

FRN: 014518C

(ANANT PANKAJ JAIN)

Partner

MRN: 409661

UDIN: 22409372AMFLWE7074

Date :28-06-2022

Place: Indore

NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)
BALANCE SHEET

As on 31st MARCH 2022

		(Amount in Rs)	
Liabilities	Amount	Assets	Amount
Reserves & Surplus		Fixed Assets	72,44,80,280.97
Opening Balance	78,57,92,027.19	Opening Block	61,51,66,766.87
Grants Received	9,78,49,310.00	Additions	9,74,68,656.40
	12,03,99,500.00		1,13,68,536.70
CG Scheme Fund Received		Civil Works (Sch - L-1)	
Less- CG Grant Paid	-23,78,60,000.00	Fixed Assets (Sch - L-2)	4,76,321.00
Gross Surplus	11,027.13		
Loans		Investments (Sch-G)	54,43,945.00
HUDCO Loan	1,06,14,727.00	FDR Koushal Vikash	54,40,491.00
		FDR Post Office	3,454.00
Current Liabilities		Current Assets	5,05,33,505.35
Opening Balance	4,93,790.00	Cash-in-hand	
Amanat Rashi	31,57,350.00	Bank Accounts	5,05,33,505.35
Total	78,04,57,731.32	Total	78,04,57,731.32

for NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)

As per our report of even date annexed.

For A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

FRN:014518C

(ANANT PANKAJ JAIN)

Partner

MRN: 409372

Chairmen

CMO

Date : 28/06/2022

Baleo, Gwallor

NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1st APRIL 2021 TO 31st MARCH 2022

(Amount in Rs)

Expenditure	Amount	Income	Amount
Establishment Expenses (Sch -H)	8,34,52,916.00	Tax Revenue (Sch - A)	9,28,94,464.00
Administrative Expenses (Sch - I)	1,19,37,922.17	Rents And Premium (Sch - B)	72,83,535.00
Programme Expenses (Sch - J)	9,50,076.00	Fees and User Charges (Sch - C)	19,73,582.00
Operation & Maintenance (Sch - K)	92,97,289.70	Sale & Hire Charges (Sch - D)	16,23,667.00
		Other Incomes (Sch - F)	2,62,518.00
		Bank Interest	16,11,465.00
Gross Surplus of Income over Expenses	11,027.13		
TOTAL	10,56,49,231.00	TOTAL	10,56,49,231.00

for NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)

Chairmen CMO
Date : 28/06/2022
Palce : Gwalior

As per our report of even date annexed.
For A PANKAJ JAIN & ASSOCIATES
Chartered Accountants
FRN:014518C
(ANANT PANKAJ JAIN)
Partner
MRN: 409372

NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1st APRIL 2021 TO 31st MARCH 2022

(Amount in Rs)

Receipts	Amount	Payments	Amount
Opening Balance		<u>Payments</u>	
Cash In Hand	-	Establishment Expenses (Sch -H)	8,34,52,916.00
Cash At Bank	17,79,34,266.32	Administrative Expenses (Sch - I)	1,19,37,922.17
		Programme Expenses (Sch - J)	9,50,076.00
<u>Receipts</u>		Operation & Maintenance (Sch - K)	92,97,289.70
Tax Revenue (Sch - A)	9,28,94,464.00	Anudan Payment (Sch - M)	23,78,60,000.00
Rents And Premium (Sch - B)	72,83,535.00	Grants & Subsidy (Sch - N)	9,74,68,656.40
Fees and User Charges (Sch - C)	19,73,582.00	<u>Capital Expenses (Sch - L)</u>	1,18,44,857.70
Sale & Hire Charges (Sch - D)	16,23,667.00		
Revenue from Grant, Contribution & Subsidies (Sch - E)	21,82,48,810.00	<u>Advances & Deposits (Sch - O)</u>	-
Other Incomes (Sch - F)	2,62,518.00	Loan Refunded to Hudco	16,44,434.00
<u>Loans, Advances & Deposits (Sch - G)</u>	31,57,350.00		
<u>Other Receipts</u>		<u>Closing Balance</u>	
Bank Interest	16,11,465.00	Cash in Hand	-
		Cash At Bank	5,05,33,505.35
TOTAL	50,49,89,657.32	TOTAL	50,49,89,657.32

for NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)

Chairmen CMO
Date : 28/06/2022
Palce : Gwalior

As per our report of even date annexed.
For A PANKAJ JAIN & ASSOCIATES
Chartered Accountants
FRN:014518C
(ANANT PANKAJ JAIN)
Partner
MRN: 409372



[Handwritten signature]

MUNCIPAL COUNCIL SHEOPUR

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 Accounts.
- 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 Receipts 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 has 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 Particulars 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 follows –

- Some irregularities were observed regarding obtaining and maintenance of Bills and Vouchers 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 (Vasooli Khate) were found non-submitted back to the store according to the store records.
- As per our observations, the daily revenue collection was deposited timely into 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.
- Log Books 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 was enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs:-

- While Auditing , we found that there are 1 FDRs made by the ULB. It is recorded in the cash book.
- 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:- 28-06-2022

Place:- Gwalior

For A PANKAJ JAIN & ASSOCIATES.
CHARTERED ACCOUNTANTS



(ANANT PANKAJ JAIN)

Partner

Member No.:409372

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

Name of ULB: Nagar Palika sheopur (M.P.)

Name of Auditor: A PANKAJ JAIN & ASSOCIATES

Sr. No.	Parameters	Description			Obsevation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts In Rs.				
		Year 2020-21	Year 2021-22	% of Growth		
(i)	संपत्तिकर	948897	1048095	10.45	सम्पत्ति कर की बसूली पिछले वर्ष की तुलना में वृद्धि की गई है।	सम्पत्ति कर की वसूली के लिए उचित कदम उठाना चाहिए, जिससे कि सततता बनी रहे।
(ii)	समेकित कर	1229804	814431	-33.78	समेकित कर में बसूली पिछले वर्ष की तुलना अपेक्षा इस वर्ष कम की गई।	समेकित कर उचित रूप से बसूला गया है।।
(iii)	नगरीय विकास उपकर	151848	121419	-20.04	नगरीय विकास उपकर बसूली पिछले वर्ष की अपेक्षा इस वर्ष कम की गई।	नगरीय विकास उपकर की वसूली पर ध्यान केंद्रित किया जाये।
(iv)	शिक्षा उपकर	53046	56274	6.09	शिक्षा उपकर में वसूली पिछले वर्ष की अपेक्षा इसमें वृद्धि की गई है।	शिक्षा उपकर की वसूली पर ध्यान केंद्रित किया जाये।
	कुल योग	2383595	2040219	-14.41	निकाय द्वारा राजस्व कर वसूली में इस वर्ष वृद्धि की गई	निकाय द्वारा राजस्व कर वसूली पर ध्यान केंद्रित किया जाये।
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	2778402	2641505	-4.93	भूमि भवन किराये में कम की गई।	गैर राजस्व वसूली में यह निकाय का मुख्य हिस्सा है यहां और अधिक वृद्धि की जा सकती है।
(ii)	जल उपभोक्ता प्रभार	6117603	3581505	-41.46	जलकर में कम की गई है।	जल कर में प्रतिवर्ष वृद्धि की जानी चाहिए। कर उचित रूप से बसूला गया है।।
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	-	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार नहीं वसूला जाता है।	-
(iv)	अन्य कर/शुल्क	151848	79919	-47.37	अन्य कर में निकाय द्वारा वसूले गये सभी शुल्क शामिल है।	अन्य शुल्क और विस्तृत रूप से प्रदर्शित किये जाएं।
	कुल योग	9047853	6302929	-30.34	निकाय की गैर राजस्व वसूली में कम की गई।।	निकाय को गैर राजस्व वसूली में भूमी भवन किराये पर ध्यान देना चाहिए।
	महा योग	11431448	8343148	-27.02	निकाय द्वारा कुल वसूली में वृद्धि हुई है। राजस्व वसूली में कम दर्ज की गई है।	निकाय को राजस्व वसूली पर अत्यधिक ध्यान केंद्रित करना चाहिए।



2	Audit of Expenditure	निकाय द्वारा सभी Revenue और capital exp. का ऑडिट किया गया है।	निकाय द्वारा खर्चों को उनके प्रकृति के अनुसार विभाजित नहीं किया जाता है।	निकाय द्वारा विभिन्न प्रकार के खर्च किये जाते खर्चों को विभिन्न भागों में विभाजित होना चाहिए जैसे विजली पर, सड़क पर आदि।
3	Audit of Book Keeping	निकाय द्वारा 2 मुख्य Cash book रखी गई। (1) निधि (2) अनुदान	निकाय विभिन्न प्रकार की Scheme के लिये अलग-अलग cash book maintain करता है।	निकाय को परम्परागत पद्धति को हटाकर Computer पद्धति अपनाना चाहिए।
4	Audit of FDR	2 FDR निकाय द्वारा की गई है।	FDR के लिए अलग Account maintain नहीं है।	FDR के लिए अलग register maintain किया जाना चाहिए।
5	Audit of Tenders/Bids	सभी आमंत्रित निविदाओं का ऑडिट किया गया है।	निविदा फीस, processing fees दोनों को verify किया गया है।	Tender processing की प्रक्रिया को और अच्छे तरह से अपनाया जाए।
6	Audit of Grants & Loans	सभी अनुदान का ऑडिट किया गया है।	निकाय द्वारा अनुदान के लिए अलग cash book maintain है।	निकाय द्वारा प्राप्त अनुदान cash book में स्पष्ट रूप से प्रस्तुत किये जायें जिससे अनुदान का स्रोत ज्ञात किया जा सके।
7	Incidences relating to Diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one Scheme/project to another	सभी फंड/अनुदान का ऑडिट किया गया है।	ऐसा कोई भी मामला नहीं पाया गया।	एक scheme के लिए प्राप्त फंड दूसरे scheme में उपयोग नहीं होना चाहिए।
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue Receipt = 16030514 Revenue Exp. = 105638204 =15.17%	निकाय द्वारा प्राप्त Revenue Receipt से निकाय अपने 15.17% ही Revenue Exp. पूरा कर पा रहा है।	निकाय को अपनी Revenue Receipt पर ध्यान केन्द्रित करना चाहिए।
8	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. = 109315514 Total Exp. = 216598152 =50.47%	निकाय ने अपने कुल खर्च का 50.47% पूंजीगत खर्च में व्यय किया।	निकाय को capital exp. ज्यादा करना चाहिए।
9	Whether all the temporary advances have been fully recovered or not	case not found	parishad not paid any amount as advances	
10	Whether bank reconciliation statement is being regularly prepared.	yes	BRS is prepared regularly	

Date : 28/06/2022

Palce : Gwalior



As per our report of even date annexed

For A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

FRN:014518C

(ANANT PANKAJ JAIN)

Partner

MRN: 409372

**REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS
FY 2021-22 INCOME & EXPENDITURE INFORMATION**

S.N o.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				Annexure -D	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGE S	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	TOTAL RECEIPTS	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	Gwalior	Sheopur	Nagar Palika Parishad Sheopur	Nagar Palika Parishad	1048095	3839117	1973582	7283535	262518	75885566	1623667	33194770	3,15,39,000.00	1,11,51,796.00	21963744	189765390	

REVENUE EXPENDITURE

ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
83452916	11937922	9297290	0	9500761	1644434	109315514	216598152

for NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)

As per our report of even date annexed.

For A PANKAJ JAIN & ASSOCIATES
Chartered Accountants
FRN:014518C



Date : 28/06/2022
Palce : Gwalior

(ANANT PANKAJ JAIN)
Partner
MRN: 409372

Income Heads

SCH -A	Tax Revenues	
1	Property Tax	10,48,095.00
2	Chungi Shati Purti	8,27,32,821.00
3	Consolidated Tax	8,14,431.00
4	Water Tax	35,81,505.00
5	Education Cess	56,274.00
6	Niryatkar	7,68,000.00
7	Nagriye Vikash Upkar	1,21,419.00
8	Yatri chhatipurti	36,92,000.00
9	Other Taxes	79,919.00
Total		9,28,94,464.00

SCH -B	Rents and Premium from Municipal Properties	
1	Rent From Shops	26,41,505.00
2	Premium From Shops	46,42,030.00
Total		72,83,535.00

SCH -C	Fees and User Charges	
1	Application Fees	1,14,700.00
2	Ashthai Dhakal Shulk	25,040.00
3	Registration Fees	68,940.00
4	Jurama Rashi	94,870.00
5	Certification	8,690.00
6	Septic Tank Cleaning	15,740.00
7	Nominatin Fees	1,000.00
8	Market Fees	6,86,725.00
9	Miscellaneous Income	4,11,765.00
10	Photocopy Fees	6,060.00
11	Settlement Fees	92,900.00
12	Colonizer fees	2,22,000.00
13	Thada Basuli	3,400.00
14	Penalty	1,76,243.00
15	Other Income	45,509.00
Total		19,73,582.00

SCH -D	Sale & Hire Charges	
1	Sale Of Chamda	2,67,000.00
2	Water Tanker Fees	1,750.00
3	Theka Rashi	4,89,644.00
4	Bus Stand Kiraya	6,819.00
5	Pashu Badh Shulk	80,600.00
6	GST on Shop	4,37,354.00
7	Sale Of Tenders	3,40,500.00
Total		16,23,667.00



SCH -E	Revenue from Grant, Contribution & Subsidies	
E (1)	State Government	
1	-Stamp Duty	39,65,078.00
2	-Mulbhoot Sanrachna	1,61,66,000.00
3	-State Finance Commisson	1,11,51,796.00
4	-15th Finance Commission	3,15,39,000.00
5	-Road Maintenance Fund	1,23,96,000.00
6	-Other Anudan	6,67,692.00
7	-Mukhya Mantri Adhosanrachna	-
	Sub-Total	7,58,85,566.00
E (2)	Central Government	
1	Shram Kalyan Yojana	-
2	Rashtriya Sahari Ajivika Mission	-
3	Pradhan Mantri Awas Yojana	12,03,99,500.00
4	-Swachh Bharat Mission	-
	Sub-Total	12,03,99,500.00
E (3)	Nikay Nidhi	
1	-Vidhayak Nidhi	94,744.00
	Sub-Total	94,744.00
E (4)	Other Grant	
1	Nala Nirman Special Grant	1,68,69,000.00
2	Baad Rahat	50,00,000.00
	Sub-Total	2,18,69,000.00
	Total (E1+E2+E3+E4)	21,82,48,810.00

SCH -F	Other Incomes	
1	Bhavan Nirman Shulk	2,62,518.00
2	Public Mela	-
	Total	2,62,518.00

SCH -G	Loans, Advances & Deposit	
1	Security Deposit	-
2	Amanat Rashi	31,57,350.00
	Total	31,57,350.00



Payment Heads

SCH - H	Establishment Expenses	
1	Salaries, Wages And Bonus	7,06,57,328.00
2	Adhyaksh/Parshad Bhatta	-
3	Provident Fund	80,16,758.00
4	Bank Loan	21,77,016.00
5	Pension Contribution	21,80,123.00
6	Leave In cashment	4,21,691.00
7	Professional Tax	-
Total		8,34,52,916.00

SCH - I	Administrative Expenses	
1	Stationary & Printing	2,29,409.00
2	Audit Fees Local Fund	1,00,000.00
3	Printing Expenses	5,13,075.00
4	Covid-19 Expenses	5,56,478.00
5	Tent & Mike Charges	2,24,669.00
6	Electricity Expenses	71,26,695.00
7	Legal Expenses	5,16,275.00
8	Office Expenses	2,07,808.00
9	Bank Charges	2,701.17
10	Internet Expenses	42,965.00
11	Advertisement Expenses	10,43,471.00
12	Travelling Expenses	3,73,834.00
13	Photocopy Expenses	25,519.00
14	News Paper Expenses	13,378.00
15	Painting Expenses	1,99,968.00
16	Website Expenses	64,350.00
17	Income Tax TDS	1,56,192.00
18	GST TDS	4,27,805.00
19	Labour Tax TDS	35,475.00
20	Other Expenses	77,855.00
Total		1,19,37,922.17

SCH - J	Programme Expenses	
1	Awareness Expenses	2,30,882.00
2	Cultural Expenses	5,37,413.00
3	Festival Exp	40,752.00
4	Plantation Expenses	1,41,029.00
Total		9,50,076.00

SCH - K	Operation & Maintenance	
1	Diesel & Petrol Expenses	30,50,640.00
2	Rashtriya Sahari Ajivika Mission	30,57,987.70
3	Electrical Item	37,441.00
4	Baadh Expenses	14,75,000.00
5	City Cleaning Expenses	5,60,699.00
6	Repair And Maintainance-Vehicles	4,29,208.00
7	Repair And Maintainance-Machinery	18,924.00
8	Repair And Maintainance-Water Supply	99,932.00
9	Repair And Maintainance-Public Lighting	4,67,274.00
10	Repair And Maintainance-Others iron work	1,00,184.00
Total		92,97,289.70



SCH - L	Capital Payment	
L (1)	Civil Works	
	- Buildings & Shops	
	- Bypass Nala	-
	- Awas Yojana	-
	- Roads & Bridges	52,68,183.00
	- Nala- Nali Construction	1,96,876.00
	- Mukhya Mantri Adhosanrachana	9,65,520.00
	- Tubewell	1,87,643.00
	- Channel Work	36,22,326.00
	- Other Constructoin Material	8,48,778.70
	- Other Construction Work	2,79,210.00
	Sub-Total	1,13,68,536.70
L (2)	Fixed Assets	
	- Vechicle	4,76,321.00
	- Furniture & Fixture	-
	Sub-Total	4,76,321.00
	Total (M1+ M2)	1,18,44,857.70

SCH - M	Anudan Payment	
1	15th Finance Commission	5,02,41,169.00
2	Vidhayak Nidhi	8,28,514.00
3	Mulbhut Suvidha	1,62,49,934.00
4	State Finance Commisson	1,12,38,315.00
5	Sadak Marammat	1,24,47,657.00
6	Baad Anudan	49,99,076.00
7	Other Anudan	6,78,719.00
8	Vishesh Nidhi	2,65,727.00
9	Deendayal Antyodaya Rasoi Yojana	3,22,669.40
10	Bhavan Nirman Shulk	1,96,876.00
	Total	9,74,68,656.40

SCH - N	Grants & Subsidy	
1	Pradhan Mantri Awas Yojna	23,78,60,000.00
2	Amount Returned to Govt	-
	Total	23,78,60,000.00

SCH - O	Advances & Deposits	
1	FDR- Koushal Vikas Kendra	
2	Security Deposit Return	
	Total	-



Nagar Palika Parishad SheopurSheopur**Bank Accounts**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Closing Balance	
	Debit	Credit
Axis - 912010010124575	13,318.00	
Canara Bank M M Adhosanrachna	78,97,946.00	
Cbi-2054253829	81,038.00	
CBI (BRGF) 2054275220	2,202.00	
CBI (Sanchit Nidhi)- 2054238992	1,00,95,758.46	
Hdfc Bank Ltd.	1,290.00	
Icici 15FC- 144801000545	4,68,248.00	
Icici PMAY- 144801000847	41,998.24	
Icici Swach Bharat- 144805001459	2,54,185.74	
Idbi Bank (Koshal Vikas)	57,03,095.00	
PNB (MMA) -6132000100039588	40,748.89	
SBI- 33444644016	57,31,859.71	
SBI 53052315224	2,50,62,270.01	
Uco Bank (Rastriya Gandhi Basti)	6,15,002.70	
Union Bank (Deendayal Antyoday Rasoi Yojna)	2,27,639.60	
Grand Total	5,62,36,600.35	



Name of the Organization: Nagar Palika Parishad Sheopur (MP)				
Date: 28/06/2022				
Financial Year: 2021-22				
Period: 01/04/2021 To 31/03/2022				
Bank Reconciliation Statement				
SI No	Particulars			Amount
I	Balance as per Books	Cheque Details		56,236,600.35
ADD:	Cheques issued but not presented to Bank			Nil
SI No	Particulars	Cheque No.	Cheque Date	Amount
	TOTAL			-
II	Adjusted Balance			56,236,600.35
III	Balance as per Bank			56,236,600.35
IV	Difference			0



Nagar Palika Parishad Sheopur
Sheopur

Anudan Cash Book

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
12th Vitya Ayog	46,900.00 Dr			46,900.00 Dr
13th Vitya Aayog	1,927.00 Cr			1,927.00 Cr
14th Vitya Aayog	736.00 Cr			736.00 Cr
15th Finance Commission	1,85,80,886.00 Cr	5,02,41,169.00	3,16,74,292.00	14,009.00 Cr
Agnishaman Seva	25,680.00 Cr			25,680.00 Cr
Anu. Wardo Me Vikas	64,669.00 Cr			64,669.00 Cr
Baadh Rahat		49,99,076.00	50,00,000.00	924.00 Cr
Beroazgari Bhatta	19,800.00 Cr			19,800.00 Cr
Bhavan Nirman Shulk	1,96,673.00 Cr	1,96,876.00	2,62,518.00	2,62,315.00 Cr
Gandi Basti Unmulan	1,27,304.00 Cr			1,27,304.00 Cr
Handpump Khanan	7,474.00 Cr			7,474.00 Cr
IHSDP Yojna	2,00,000.00 Cr			2,00,000.00 Cr
Jan Bhagidari Yojana	321.00 Cr			321.00 Cr
Jan Sampark Nidhi	1,293.00 Cr			1,293.00 Cr
Jev Vividhta	10,000.00 Cr			10,000.00 Cr
Madhyan Bhojan	5,83,654.00 Cr			5,83,654.00 Cr
Mudrank Shulk		39,59,326.00	39,65,078.00	5,752.00 Cr
Mukhyamantri Shahri Adhosanrachna	1,004.00 Cr			1,004.00 Cr
Mulbhut Suvidha	84,955.00 Cr	1,62,49,934.00	1,61,66,000.00	1,021.00 Cr
Nala Nirman Special Grant	584.00 Cr		1,68,69,000.00	1,68,69,584.00 Cr
Navin Bus Stand	35,24,043.00 Cr			35,24,043.00 Cr
Niryat Kar			7,68,000.00	7,68,000.00 Cr
Other Anudan	27,046.00 Cr	6,78,719.00	6,67,692.00	16,019.00 Cr
Rajya Vitya Aayog	55,640.00 Cr	1,12,38,315.00	1,11,91,796.00	9,121.00 Cr
Sadak Marmat	53,976.00 Cr	1,24,47,657.00	1,23,96,000.00	2,319.00 Cr
Samajik Nyay Panchayat	25,000.00 Cr			25,000.00 Cr
Samanya Anudan	873.00 Cr			873.00 Cr
Sansad Nidhi	3,15,908.00 Cr			3,15,908.00 Cr
Sarvekshan	106.00 Cr			106.00 Cr
Schools Me Kitchen Shed	40,640.00 Cr			40,640.00 Cr
Shochalay Parivartan	22,719.00 Cr			22,719.00 Cr
Shramik Shed Nirman	20,607.00 Cr			20,607.00 Cr
Swachhta Mission Anudan	335.00 Cr			335.00 Cr
Swachta Anudan	16,504.00 Cr			16,504.00 Cr
Thada Nirman Duda	3,00,000.00 Cr			3,00,000.00 Cr
Vidhayak Nidhi	22,47,600.00 Cr	8,28,514.00	94,744.00	15,13,830.00 Cr
Vishesh Nidhi	2,66,551.00 Cr	2,65,727.00		824.00 Cr
Yatri Kar Chatipurti	31,92,944.00 Cr	56,92,944.00	36,92,000.00	11,92,000.00 Cr
Grand Total	2,99,70,552.00 Cr	10,67,98,257.00	10,27,47,120.00	2,59,19,415.00 Cr



**Nagar Palika Parishad Sheopur
Scheme Cash Book**

Particulars	Scheme Cash Book Nagar Palika Parishad Sheopur - 1-Apr-21 to 31-Mar-22			
	Opening Balance	Transactions		Closing Balance
		Payment	Receipt	
Deendayal Antyodaya Rasoi Yojana	539018.00 Cr	322669.40	11291.00	227639.60 Cr
Kaushal Vikas Cash Book	5440491.00 Cr		262604.00	5703095.00 Cr
Mukhya Mantri Adhoshanrachna CASH BOOK	8657094.99 Cr	965556.10	247156.00	7938694.89 Cr
Pradhan Mantri Aawas Yojana Cash Book	124049263.24 Cr	245216085.00	121208820.00	41998.24 Cr
Rashtriya Sahari Ajeevika Mission Cashbook	3057987.27 Cr	3057987.27		0
Rastriya Gandhi Basti Cash Book	598675.70 Cr		16327.00	615002.70 Cr
Sanchit Nidhi Cash Book	9284819.00 Cr	1162.30	812101.00	10095757.70 Cr
Swachh Bharat Mission Cashbook	254185.74 Cr			254185.74 Cr
Grand Total	151881534.94 Cr	249563460.07 Cr	122558299.00 Cr	24876373.87 Cr

for NAGAR PALIKA PARISHAD - SHEOPUR (M.P.)

As per our report of even date annexed.

For A PANKAJ JAIN & ASSOCIATES

Chartered Accountants

FRN:014518C



[Handwritten Signature]

Chairmen

Date : 28/06/2022

Palce : Gwalior

CMO

(ANANT PANKAJ JAIN)

Partner

MRN: 409372