

कार्यालय नगरपरिषद् शाहगढ़ जिलासागर (म0प्र0)

Email ID -cmoshahgarh@mpurban.gov.in

क्र. / 155 / लेखा / न.प. / 2023

शाहगढ़ दिनांक 29-12-2023

प्रति,

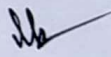
आयुक्त महोदय (वित्त)
नगरीय प्रशासन एवं विकास
मध्य प्रदेश भोपाल (म0प्र0)

विषय :-निकाय की वित्त वर्ष 2022-23 के लेखाओं की संपरीक्षा जमाकरने के संबंध में।

संदर्भ :-आपका पत्र क्र./ऑडिट/लेखा शाखा-4(क)/265/20349 भोपाल दिनांक 07.12.2023

महोदय,

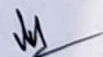
विषयान्तर्गत लेख है कि आपके द्वारा निकाय की वित्त वर्ष 2022-23 के लेखाओं की संपरीक्षा की रिपोर्ट चाही गई है जो कि नगर परिषद् शाहगढ़ की वित्तीय वर्ष 2022-23 लेखाओं के सम्परीक्षा सी0 ए0 द्वारा तैयार रिपोर्ट हार्ड कॉपी में आपकी ओर उचित कार्यवाही हेतु प्रेषित।


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहगढ़

शाहगढ़ दिनांक 29-12-2023

पृ.क्र. / 1556 / लेखा / न.प. / 2023
प्रतिलिपि,

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ प्रेषित।


मुख्य नगर पालिका अधिकारी
नगर परिषद् शाहगढ़

AUDITOR REPORT

OF

NAGAR PARISHAD SHAHGARH

Address: Nagar Parishad Building,
Tehsil Shahgarh, District Sagar (M.P)

Financial Year Ended – 31st March 2023

MEHTA & JAIN
Chartered Accountants



To,

**Directorate,
Urban Administration & Development
Main Rd 1, Opp Chirtraali,
No 6 Locality, Shivaji Nagar,
Bhopal, Madhya Pradesh, 462016**

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Shahgarh. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 29/10/2023

**Chief Municipal Officer
Nagar Parishad- Shahgarh**



For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M. No. 427725

MEHTA & JAIN
Chartered Accountants



Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

To,

The Chief Municipal Officer
Nagar Parishad Shahgarh
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Shahgarh. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 29/10/2023

Chief Municipal Officer
Nagar Parishad- Shahgarh



For Mehta & Jain
Chartered Accountants

CA. Mayank Jain
Partner
M. No. 427725



AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD SHAHGARH DIST. SAGAR (M.P.)** as at **31st March, 2023**. These financial statements are the responsibility of the NAGAR PARISHAD SHAHGARH DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

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

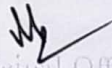


Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opinion as no relevant documentation were shown relating to the figures appearing in balance sheet.

Place: Sagar (MP)

Date: 29/10/2023


Chief Municipal Officer
Nagar Parishad- Shahgarh



**For Mehta & Jain
Chartered Accountants**

**CA Mayak Jain
(Partner)**

M. No. 427725

UDIN : 23427725BGWJST1202

परीक्षण विवरण
वर्ष 2022-23
नगर परिषद शाहगढ़

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच ।	निकाय द्वारा हमें आय-व्यय, लेखपाल कैशबुक, केशियर कैश बुक प्रदान किया है, निकाय द्वारा प्रदान किये गए आय-व्यय का कैश बुक से मिलान सेंपलिंग के आधार पर किया गया है। निकाय द्वारा बनाए गए आय- व्यय पत्रक, कैशफ्लो स्टेटमेंट, बैलेंसशीट संलग्न है।
2	रेवेन्यू रिसीट को रिसीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते में जमा किया गया है।	हमारे द्वारा रेवेन्यू रिसीट को रिसीट बुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक में जमा किया गया है ।
3	ऐसे मामले जहां नगदी जमा करने में 02 दिन से अधिक का समय लगा ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई एवं देखा गया की निकाय द्वारा जो भी नगद पैसा प्राप्त हुआ है उसे निर्धारित समय में बैंक खाते में जमा किया गया है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा आय-व्यय पत्रक से लेखापाल कैशबुक में की गई प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई और आय - व्यय पत्रक से मिलान किया गया। जो की जांच के दौरान सही पाया गया।
5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने अधिकारियों के साथ इस मुद्दे पर चर्चा की अधिकारियों द्वारा हमें बताया गया की निकाय द्वारा वार्षिक बसूली पत्रक प्रदान किया गया जो की संलग्न है
6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय के अधिकारियों से पूछताछ के दौरान पता चला की निकाय द्वारा फिक्स्ड डिपॉजिट पूर्व के वर्षों में करवाई गई थी जिसमें से 5000000/- रुपये की फिक्स्ड डिपॉजिट को वर्ष के दौरान तोड़ा गया है निकाय द्वारा फिक्स्ड डिपॉजिट पर प्राप्त ब्याज को कैशबुक में लिखा गया है। और साथ ही साथ आय - व्यय पत्रक में भी समाहित किया गया है।



7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	निकाय द्वारा प्रचलित बैंक ब्याज दर पर ही निवेश किया गया है।
B	व्यय की लेखा परीक्षा	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, जिसके लिए हमें अनुदान पंजी प्रदान कि गई है, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में भी रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की अनुदान पंजी से सैंपलिंग के आधार पर चेकिंग की गई जो की सही पाए गए।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सैंपलिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई है एवं निकाय द्वारा बैंक समाधान पत्रक भी बनाया गया है जो की संलग्न है।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जांच।	हमारे द्वारा अनुदान पंजी, योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स से सैंपलिंग के आधार पर विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि की जांच की गई जो की जांच के दौरान सही पाया गया।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गए व्यय भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही स्वीकृत किए गए है।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	ऑडिट के दौरान ऐसे कोई भी मामले सामने नहीं आये।



8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच। एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलानकरना एवं अचल संपत्ति का सृजन।	निकाय द्वारा बनाए गए यूटिलाइजेशन सर्टिफिकेट की जांच हमारे द्वारा सैंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाये गए।
9	अन्य	व्ययो के अंकेषण के दौरान हमें कुछ अनिमियातात प्राप्त हुई जो की निम्न है :- 1. निकाय द्वारा रॉयल्टी और लेबर टैक्स का पेमेंट इस वित्तिय वर्ष नहीं किया गया है।
C बुक कीपिंग की लेखा परीक्षा		
1	सभी खाते बही एवं स्टोर्स की जांच।	हमने लेखापाल कैशबुक, वाउचर, स्टोर्स रजिस्ट्रों की जाँच सैंपलिंग के आधार पर की गई, जो की जांच के दौरान सही पाये गए।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच।	हमारे द्वारा खाते बही एवं स्टोर्स पंजी की जांच सैंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाये गए एवं लेखा नियमों के अनुरूप बनाए गए है।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच।	निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है।
4	बैंक रेकन्सिलिएशन की जांच।	निकाय द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान।	निकाय द्वारा बनाए गए ग्रांट रजिस्टर की सैंपलिंग के आधार पर जांच की गई जो की जांच के दौरान सही पाया गया।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	निकाय द्वारा अचल संपत्ति का रजिस्टर नहीं बनाया गया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	निकाय द्वारा बनाए गए ग्रांट रजिस्टर के आधार पर परियोजना अनुसार भुगतान एवं प्राप्ति की जांच सैंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।



D	एफडीआर के लेखा परीक्षा	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा फिक्स्ड डिपाजिट रजिस्टर बनाया गया है। जिसकी जांच हमारे द्वारा सैंपलिंग के आधार पर की गई है जो की जांच के दौरान सही पाया गया है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	निकाय द्वारा फिक्स्ड डिपाजिट रजिस्टर बनाया गया है। जिसकी जांच हमारे द्वारा सैंपलिंग के आधार पर की गई है जो की जांच के दौरान सही पाया गया है।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिट एवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	निकाय द्वारा प्रचलित ब्याज दर पर ही निवेश किया गया है।
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	निकाय द्वारा फिक्स्ड डिपाजिट पर प्राप्त ब्याज को केशबुक में लिखा गया है। और साथ ही साथ आय - व्यय पत्रक में भी समाहित किया गया है।
E	निविदाएं / बोली की लेखा परीक्षा	
1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, निकाय द्वारा समस्त जानकारीयां ऑनलाइन संधारण किया गया है।
2	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	लेखपाल ने हमें बताया की निकाय द्वारा कोई भी टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है। हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग की गई जो की सही पाए गए ।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	लेखपाल ने हमें बताया की निकाय द्वारा कोई भी टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है। हमारे द्वारा सैंपलिंग के आधार पर चेकिंग की गई जो की सही पाए गए।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।



5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B केहित में न हो उनका उल्लेख ।	लागू नहीं।
F	अनुदान और ऋण की लेखापरीक्षा	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी. सर्टिफिकेट से केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सैंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी. सर्टिफिकेट से राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सैंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं।
4	कैपिटल रिसीट / ग्रांट्स / सामान्य खर्चों के लिया प्राप्त लोन के पैसों में डायवर्सन के मामले की जाँच।	लागू नहीं।

Date: 29/10/2023

Place: Shahgarh

For Mehta & Jain
Chartered Accountants



CA Mayank Jain

Partner

M. No. 427725

UDIN: 23427725BGWJST1202

For Accountant

Nagar Parishad Shahgarh

For Chief Municipal Officer

Chief Municipal Officer

Nagar Parishad Shahgarh
Nagar Paishad Shahgarh

NAGAR PARISHAD SHAHGARH

SHAHGARH DISTRICT SAGAR (M.P.) Revised Abstract Sheet For Reporting On Audit Paras INCOME & EXPENDITURE INFORMATION F.Y 2022-23

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						OTHER INCOME
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION S & SUBSIDIES	
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	SHAHGARH	NAGAR PARISHAD	17,10,938.00	14,37,666.00	35,70,009.08	10,74,156.00	2,04,95,481.00	45,32,554.00	9,52,461.00

CAPITAL RECEIPTS				TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
-	89,94,000.00	1,63,86,075.00	-	5,91,53,340.08

ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTENANCE EXP.	REVENUE EXP.			TOTAL EXPENDITURE
			INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	
18	19	20	21	22	23	25
2,35,67,583.00	21,60,891.00	1,51,79,314.96	8,56,427.94	13,02,310.00	11,19,200.00	6,18,58,866.90

Mehta & Jain
Chartered Accountants
PARTNER
CA Mayank Jain
Partner
M.No. 437725

Chief Municipal Officer
Nagar Parishad - Shahgarh

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahgarh

Name of Auditor : Mehta & Jain

Name of Auditor : Mehta & Jain						
Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2021-22	% of Growth		
(i)	संपत्तिकर	17,10,938.00	10,86,755.00	57.44%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(ii)	समेकित कर	6,98,781.00	3,18,044.00	119.71%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iii)	नगरीय विकास उपकर	4,15,352.00	2,64,648.00	56.95%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iv)	शिक्षा उपकर	1,14,222.00	73,111.00	56.23%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	29,39,293	17,42,558			
	नैर राजस्व वसूली					
(i)	भवन भूमि किराया	10,74,156.00	9,52,480.00	12.77%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(ii)	जल उपभोक्ता प्रभार	4,21,503.00	3,24,302.00	29.97%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	NIL	NA	NA



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahgarh

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर शुल्क	40,31,670.00	29,52,803.00	36.54%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	55,27,329	42,29,585			
	महा योग	84,66,622	59,72,143			
2	Audit of Expenditure	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	Audit of Grants & Loans	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'



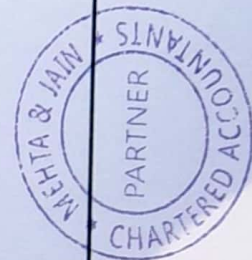
Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahgarh

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.24 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	38.10%		



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Shahgarh

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Mehta & Jain
Chartered Accountants



Chief Municipal Officer
Nagar Parishad, Shahgarh

Shahgarh Municipal Council
Balance Sheet
as on 31st March 2023

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22
A	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund			
A1	Earmarked Funds	B-1	7,61,67,061.00	8,45,83,309.96
	Reserves	B-2	-	-
	Total Reserve & Surplus	B-3	-	-
			7,61,67,061.00	8,45,83,309.96
A2	Grants, Contributions for specific purposes	B-4	2,51,51,619.00	-
	Loans			
	Secured loans			
	Unsecured loans	B-5	1,05,81,149.00	1,17,00,349.00
A3	Deposits Received	B-6	-	-
	Deposits Works	B-7	-	-
	Other Liabilities (Sundry Creditors)	B-8	-	-
	Total Loans	B-9	-	-
			1,05,81,149.00	1,17,00,349.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		11,18,99,829.00	9,62,83,658.96
B	APPLICATION OF FUNDS			
	Fixed Assets			
	Gross Block	B-11		
	Less: Accumulated Depreciation		10,00,25,241.00	8,23,52,101.00
B1	Net Block		-	-
	Capital work-in-progress		10,00,25,241.00	8,23,52,101.00
	Total Fixed Assets		-	-
			10,00,25,241.00	8,23,52,101.00
	Investments			
	Investment - General Fund			
B2	Investment - Other Funds	B-12	-	-
	Total Investments	B-13	50,00,000.00	1,00,00,000.00
			50,00,000.00	1,00,00,000.00
	Current assets, loans & advances			
	Stock in hand (Inventories)			
	Sundry Debtors (Receivables)	B-14	-	-
	Gross amount outstanding	B-15	-	-
	Less: Accumulated provision against bad and doubtful Receivables		-	-
B3	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	1,01,53,183.10	93,23,111.96
	Loans, advances and deposits	B-18	-	-
	Total Of Current Assets		1,01,53,183.10	93,23,111.96
	Current Liabilities and Provisions			
	Deposits received	B-7	-	-
	Deposit works	B-8	29,18,810.00	28,44,130.00
B4	Other liabilities (Sundry Creditors)	B-9	3,59,785.10	25,47,424.00
	Provisions	B-10	-	-
	Total Current Liabilities		32,78,595.10	53,91,554.00
	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		68,74,588.00	39,31,557.96
B5				
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)		11,18,99,829.00	9,62,83,658.96

For Accountant

For Chief Municipal Officer

For Mehta & Jain
Chartered Accountants

Signature

Chief Municipal Officer
Nagar Parishad - Shahgarh



Shahgarh Municipal Council
As on 31.03.2023

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

Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
310000.00	Balance as per last account	8,45,83,309.96	7,34,21,880.41
	Additions during the year	-	-
31090-02	• Surplus for the year	-	1,11,61,429.55
	• Transfers	-	-
	Total (Rs.)	-	1,11,61,429.55
	Deductions during the year	-	-
	• Deficit for the year	84,16,248.96	-
	• Transfers	-	-
	Total (Rs.)	84,16,248.96	-
310	Balance at the end of the current year	7,61,67,061.00	8,45,83,309.96

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• 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)	-	-	-	-	-	-
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 charges	-	-	-	-	-	-
(iii) Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c + d)	-	-	-	-	-	-

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	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Grants *						
• Grant received during the year	89,94,000.00	1,61,57,619.00	-	-	-	-
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	2,51,51,619.00
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	89,94,000.00	1,61,57,619.00	-	-	-	-
Total (a + b)	89,94,000.00	1,61,57,619.00	-	-	-	2,51,51,619.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	2,51,51,619.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
Net balance at the year end (a+b)- (c)	89,94,000.00	1,61,57,619.00	-	-	-	2,51,51,619.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (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	-	-
33060	Other Term Loans	1,05,81,149.00	1,17,00,349.00
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	1,05,81,149.00	1,17,00,349.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from International agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	-	-



Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works				
34120	Electrical works	28,44,130.00	74,680.00	-	29,18,810.00
34180	Others	-	-	-	-
	Total of deposit works	28,44,130.00	74,680.00	-	29,18,810.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors		
35011	Employee Liabilities	38,912.00	23,73,070.00
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	3,20,873.10	1,74,354.00
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other Liabilities (Sundry Creditors)	3,59,785.10	25,47,424.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-



Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation			Net Block		
Account Code	Particulars	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year 2022-23	At the end of Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land										
41020	Buildings	1,41,29,306.00	43,40,255.00	-	-	-	-	-	-	1,84,69,561.00	1,41,29,306.00
41025	Heritage Building										
	Infrastructure Assets										
41030	• Roads and Bridges	2,89,38,234.00	56,73,362.00	-	3,46,11,596.00	-	-	-	-	3,46,11,596.00	2,89,38,234.00
41031	• Sewerage and Drainage	85,28,040.00	13,19,538.00	-	98,47,578.00	-	-	-	-	98,47,578.00	85,28,040.00
41032	• Water ways	1,43,57,767.00	24,08,398.00	-	1,67,66,165.00	-	-	-	-	1,67,66,165.00	1,43,57,767.00
41033	• Public Lighting	59,30,826.00	2,75,870.00	-	62,06,696.00	-	-	-	-	62,06,696.00	59,30,826.00
41034	• Bridge										
	Sanitation and solid waste management										
	Lakes and Ponds										
	Other assets										
41040	• Plants & Machinery	20,08,142.00	14,000.00	-	20,22,142.00	-	-	-	-	20,22,142.00	20,08,142.00
41050	• Vehicles	18,50,046.00	21,66,298.00	-	40,16,344.00	-	-	-	-	40,16,344.00	18,50,046.00
41060	• Office & other equipment	7,83,530.00	3,39,234.00	-	11,22,764.00	-	-	-	-	11,22,764.00	7,83,530.00
41070	• Furniture, fixtures, fittings and electrical appliances	38,77,571.00	7,40,895.00	-	46,18,466.00	-	-	-	-	46,18,466.00	38,77,571.00
4180	• Other fixed assets	19,48,639.00	3,95,290.00	-	23,43,929.00	-	-	-	-	23,43,929.00	19,48,639.00
	Total	-	1,76,73,140.00	-	10,00,25,241.00	-	-	-	-	10,00,25,241.00	8,23,52,101.00
41210	Work-in-progress										
	Total	8,23,52,101.00	1,76,73,140.00	-	10,00,25,241.00	-	-	-	-	10,00,25,241.00	8,23,52,101.00



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)	0		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)			50,00,000.00	1,00,00,000.00
	Total of Investments Other Fund		-	50,00,000.00	1,00,00,000.00

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	<u>Receivable for Water Taxes</u>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	<u>Receivables for Fees & User Charges</u>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	<u>Receivables control Accounts</u>				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks		
45022	Other Scheduled Banks	1,01,53,183.10	93,23,111.96
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	1,01,53,183.10	93,23,111.96
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	2,03,06,366.20	93,23,111.96



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub-Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (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 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-



Shahgarh Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
A	INCOME			
	Tax Revenue	IE-1	31,48,604	18,40,695
	Assigned Revenues & Compensation	IE-2	2,04,95,481	2,08,07,477
	Rental Income from Municipal Properties	IE-3	10,74,156	8,79,165
	Fees & User Charges	IE-4	44,47,022	18,43,733
	Sale & Hire Charges	IE-5	2,92,470	2,66,200
	Revenue Grants, Contributions & Subsidies	IE-6	45,32,554	7,36,52,440
	Income from Investments	IE-7	4,85,174	1,68,408
	Interest Earned	IE-8	1,37,162	1,21,895
	Other Income	IE-9	37,655	8,85,508
	Total - INCOME		3,46,50,278	10,04,65,521
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,35,67,583	1,95,36,195
	Administrative Expenses	IE-11	21,60,891	31,98,566
	Operations & Maintenance	IE-12	1,51,79,315	1,49,09,241
	Interest & Finance Expenses	IE-13	8,56,428	9,87,905
	Programme Expenses	IE-14	11,69,310	3,21,985
	Revenue Grants, Contributions & subsidies	IE-15	1,33,000	5,03,50,200
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		4,30,66,527	8,93,04,091
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(84,16,249)	1,11,61,430
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(84,16,249)	1,11,61,430
F	Less: Transfer to Reserve Funds		-	-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(84,16,249)	1,11,61,430

Shahgarh Municipal Council

Chief Municipal Officer
Nagar Parishad- Shahgarh

Chief Municipal Officer

Accounts Officer

For Mehta & Jain
Chartered Accountants



Shahgarh Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2022 to 31/03/2023

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	17,10,938	10,86,755.00
11002	Water tax	4,21,503	3,24,302.00
11003	Sewerage tax		-
11004	Consolidated Tax	6,98,781	3,18,044.00
11005	Lighting Tax		-
11006	Education tax	1,14,222	73,111.00
11007	Vehicle Tax		-
11008	Tax on Animals		-
11009	Electricity Tax		-
11010	Professional Tax		-
11011	Advertisement tax		-
11012	Pilgrimage Tax		-
11013	Export Tax		-
11051	Octroi & Toll		-
11080	Other taxes	2,03,160	38,483.00
	Sub-total	31,48,604	18,40,695
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	31,48,604	18,40,695

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (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 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	7,88,523	9,76,000.00
12020	Compensation in lieu of Octroi	1,95,23,958	1,96,58,477.00
12020	Nazool Contribution		-
12030	Compensations in lieu of Concessions	1,83,000	1,73,000.00
	Total assigned revenues & compensation	2,04,95,481	2,08,07,477



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)		-
13020	Rent from Office Buildings		-
13030	Rent from Guest Houses		-
13040	Rent from lease of lands		-
13080	Other rents	10,74,156	8,79,165
	Sub-Total	10,74,156	8,79,165
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	10,74,156	8,79,165

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	1,30,500	1,52,500.00
14011	Licensing Fees	2,36,360	2,32,370.00
14012	Fees for Grant of Permit	4,49,130	3,96,200.00
14013	Fees for Certificate or Extract	36,954	17,418.00
14014	Development Charges	4,15,352	2,64,648.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	76,560.00
14040	Other Fees	13,75,000	-
14050	User Charges	3,76,172	495.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	14,27,554	7,03,542.00
	Aashary Shulk	-	-
	Sub-Total	44,47,022	18,43,733
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	44,47,022	18,43,733

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	200.00
15011	Sale of Forms & Publications	2,91,900	2,66,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	570	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,92,470	2,66,200



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	44,57,554	2,25,48,439.79
1601011	Grant Revenue-Central Govt.		77,72,000.00
1601021	Grant Revenue-Other Organisations		-
1601090	Grant Revenue-Dep on Grant Assets		-
16020	Re-imbursement of expenses (Ladli Behna)	75,000	-
16030	Contribution towards schemes		4,33,32,000.00
	Total Revenue Grants, Contributions & Subsidies	45,32,554	7,36,52,440

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	4,85,174	1,68,408
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	4,85,174	1,68,408

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	1,37,162	1,21,895.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	1,37,162	1,21,895

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution (Antyeshthi Sahayata)		1,05,000
18011	Lapsed Deposits		-
18020	Insurance Claim Recovery		-
18030	Profit on Disposal of Fixed assests		-
18040	Recovery from Employees		-
18050	Unclaimed Refund/ Liabilities	37,655	5,94,004
18060	Excess Provisions written back		-
18080	Miscellaneous Income		1,86,504.00
	Total Other Income	37,655	8,85,508



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	2,28,98,048	1,53,71,744.00
21020	Benefits and Allowances	2,65,660	-
21030	Pension	-	37,74,868
21040	Other Terminal & Retirement Benefits	4,03,875	3,89,583
	Total establishment expenses	2,35,67,583	1,95,36,195

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	6,78,248.00
22011	Office maintenance	26,486	93,293.00
22012	Communication Expenses	90,946	1,09,336.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	3,58,509	3,68,192.00
22030	Traveling & Conveyance	40,500	4,030.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	5,88,870	75,185.00
22052	Professional and other Fees	19,824	8,35,658.00
22060	Advertisement and Publicity	7,88,401	7,46,050.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,47,355	2,88,574.00
	Total administrative expenses	21,60,891	31,98,566

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	56,12,799	48,17,117.00
23020	Bulk Purchases	50,42,147	39,35,555.00
23030	Consumption of Stores	-	-
23040	Hire Charges	7,10,811	10,00,600.00
23050	Repairs & maintenance -Infrastructure Assets	5,00,452	17,40,408.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	9,88,262	10,00,138.00
23054	Repairs & maintenance - Furnitures	84,060	51,527.00
23055	Repairs & maintenance - Office Equipments	1,71,930	2,50,820.00
23056	Repairs & maintenance - Electrical Appliances	7,47,416	4,94,625.00
23057	Repairs & maintenance - Plant & Machinery	5,63,767	3,46,075.00
23059	Repairs & maintenance - Other	7,57,671	3,87,334.00
23080	Other operating & maintenance expenses	-	8,85,042.00
	Total operations & maintenance	1,51,79,315	1,49,09,241



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (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	8,46,864	9,85,468
24060	Other Interest		-
24070	Bank Charges	9,564	2,436.66
24080	Other Finance Expenses		-
	Total Interest & Finance Charges	8,56,428	9,87,905

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses		
25020	Own Programs	11,69,310	3,21,985
25040	Social Security Scheme Expense	-	
25030	Share in Programs of others	-	
	Total Programme Expenses	11,69,310	3,21,985

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]		-
26020	Contributions [specify details]	-	5,01,43,000
26030	Subsidies [specify details]	1,33,000	2,07,200
	Total Revenue Grants, Contributions & Subsidies	1,33,000	5,03,50,200

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-



Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year		
	Total Depreciation	-	-

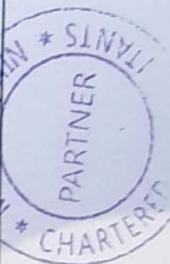
Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-



Shahgarh Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Corresponding Previous Period 2021-22 Amount (Rs.)	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Corresponding Previous Period 2021-22 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				-
	Balances with Banks/Treasury (including in designated bank accounts)		93,23,112	2,77,16,285				-
	Operating Receipts				Operating Payments			
110	Tax Revenue	RP - 1	31,48,604	18,40,695	Establishment Expenses	RP - 10	2,35,67,583	1,95,36,195
120	Assigned Revenues & Compensations	RP - 2	2,04,95,481	2,08,07,477	Administrative Expenses	RP - 11	21,60,891	31,98,566
130	Rental income from Municipal Properties	RP - 3	10,74,156	8,79,165	Operations and Maintenance	RP - 12	1,51,79,315	1,47,21,175
140	Fees & User Charges	RP - 4	35,70,009	18,43,733	Interest & Finance Charges	RP - 13	8,56,428	9,87,905
150	Sale & Hire Charges	RP - 5	2,92,470	2,66,200	Programme Expenses	RP - 14	11,69,310	3,21,985
160	Revenue Grants, Contributions & Subsidies	RP - 6	45,32,554	4,33,32,000	Revenue Grants, Contributions & Subsidies	RP - 15	1,33,000	5,03,50,200
170	Income from Investments	RP - 7	4,85,174	1,68,408	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	1,37,162	1,21,895	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	37,655	8,85,508	Prior Period			
	Non-Operating Receipts-				Non-Operating Payments			
	Deposits Received	RP - 19	7,40,400	19,32,481	Refund of Deposits		7,21,276	
340	Grants and contribution for specific purposes	RP - 20	2,53,80,075	3,02,44,098	Payment to Sundry Creditors	RP - 24	26,02,726	7,944
350	Other Liabilities				Reserve Fund Paid	RP - 25	-	-
35090-01	Sale proceeds from Assets				Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-02	Realisation of Investment - General Fund		50,00,000	-	Provision for expenses		-	
					Acquisition / Purchase of Fixed Assets	RP - 26	1,76,73,140	3,04,71,664



Shahgarh Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2022 to 31/03/2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax		
11002	Water Tax	17,10,938.00	10,86,755.00
11003	Sewerage Tax	4,21,503.00	3,24,302.00
11004	Consolidated Tax		-
11008	Tax on Animal	6,98,781.00	3,18,044.00
11011	Advertisement Tax		-
11013	Export Tax		-
11006	Education Tax		-
11008	Other Taxes	1,14,222.00	73,111.00
		2,03,160.00	38,483.00
	Total Tax Revenue	31,48,604	18,40,695

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	7,88,523	9,76,000
12020	Compensation in lieu of Taxes / duties	1,83,000	1,73,000
12030	Compensations in lieu of Concessions	1,95,23,958	1,96,58,477
	Total Assigned Revenues & Compensation	2,04,95,481	2,08,07,477

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)		-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	10,74,156	8,79,165
	Sub-Total	10,74,156	8,79,165
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	10,74,156	8,79,165



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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	1,30,500	1,52,500.00
14012	Fees for Grant of Permit	2,36,360	2,32,370.00
14013	Fees for Certificate or Extract	4,49,130	3,96,200.00
14014	Development Charges	36,954	17,418.00
14015	Regularization Fees	4,15,352	2,64,648.00
14020	Penalties and Fines	-	-
14040	Other Fees	-	76,560.00
14050	User Charges	13,75,000	-
14060	Entry Fees	3,76,172	495.00
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	5,50,541	7,03,542.00
14090	Less: Rent Remission and Refunds	-	18,43,733.00
	Sub-total	-	-
	Total Income from Fees & User Charges	35,70,009	18,43,733.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products (Dustbin Sale)	-	200.00
15011	Sale of Forms & Publications (Tender Form)	2,91,900	2,66,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	570	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,92,470	2,66,200

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant	44,57,554	
16020	Re-imbursement of expenses (Ladli Behna)	75,000	
16030	Contribution towards schemes (PMAY)		4,33,32,000
	Total Revenue Grants, Contributions & Subsidies	45,32,554	4,33,32,000



Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	4,85,174	1,68,408
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	4,85,174	1,68,408

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	1,37,162.00	1,21,895.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	1,37,162	1,21,895

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution (Antyeshthi Sahayata)	-	1,05,000.00
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	37,655	5,94,004.21
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	-	1,86,504.00
	Total Other Income	37,655	8,85,508

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	2,28,98,048	1,53,71,744.00
21020	Benefits and Allowances	2,65,660	-
21030	Pension	-	37,74,868
21040	Other Terminal & Retirement Benefits	4,03,875	3,89,583
	Total Establishment Expenses	2,35,67,583	1,95,36,195



Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes		
22011	Office maintenance		6,78,248.00
22012	Communication Expenses	26,486	93,293.00
22020	Books & Periodicals	90,946	1,09,336.00
22021	Printing and Stationery		
22030	Traveling & Conveyance	3,58,509	3,68,192.00
22040	Insurance	40,500	4,030.00
22050	Audit Fees		
22051	Legal Expenses		-
22052	Professional and other Fees	5,88,870	75,185.00
22060	Advertisement and Publicity	19,824	8,35,658.00
22061	Membership & subscriptions	7,88,401	7,46,050.00
22080	Other Administrative Expenses		
	Total Administrative Expenses	2,47,355	2,88,574.00
	Less:- Administrative Income	21,60,891	31,98,566
	Net Administrative Expenses	-	-
		21,60,891	31,98,566

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	56,12,799	48,17,117.00
23020	Bulk Purchases	50,42,147	39,35,555.00
23030	Consumption of Stores		-
23040	Hire Charges	7,10,811	10,00,600.00
23050	Repairs & maintenance -Infrastructure Assets	5,00,452	17,40,408.00
23051	Repairs & maintenance - Civic Amenities		-
23052	Repairs & maintenance - Buildings		-
23053	Repairs & maintenance - Vehicles	9,88,262	10,00,138.00
23054	Repairs & maintenance - Furnitures	84,060	51,527.00
23055	Repairs & maintenance - Office Equipments	1,71,930	2,50,820.00
23056	Repairs & maintenance - Electrical Appliances	7,47,416	4,94,625.00
23057	Repairs & maintenance - Plant & Machinery	5,63,767	3,46,075.00
23059	Repairs & maintenance - Other	7,57,671	3,87,334.00
23080	Other operating & maintenance expenses		6,96,976.00
	Total Operations & Maintenance Expenses	1,51,79,315	1,47,21,175



Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (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	8,46,864	9,85,468
24060	Other Interest		-
24070	Bank Charges	9,564	2,436.66
24080	Other Finance Expenses		-
	Sub-Total	8,56,428	9,87,905
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	8,56,428	9,87,905

Schedule RP - 14: Programme Expenses

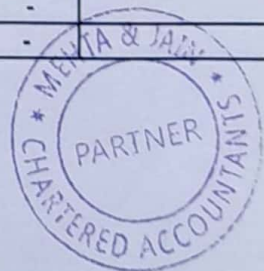
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses		-
25020	Own Programs	11,69,310	3,21,985
25040	Social Security Scheme Expense		
25030	Share in Programs of others		
	Total Programme Expenses	11,69,310	3,21,985

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	5,01,43,000
26030	Subsidies (Antyeshthi Sahayata Rashi)	1,33,000	2,07,200
	Total Revenue Grants, Contributions & Subsidies	1,33,000	5,03,50,200

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-



Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penalty And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government		
3313000	Loan from Other Government Agencies	11,19,200	11,19,200
	Total Loan Repaid	11,19,200	11,19,200

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit (Shop Premium)	7,40,400	19,32,481
	Total	7,40,400	19,32,481
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	7,40,400	19,32,481

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	89,94,000	77,72,000.00
320200	Grant from State Government	1,63,86,075	2,24,72,098.00
320300	Grant from Other Govt. Agencies		-
	Other Grant		-
	Total	2,53,80,075	3,02,44,098
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	2,53,80,075	3,02,44,098



Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund		
3115000	Rastriya Parivar Sahayata		
3115000	Samajik Surksha Pension		
3117000	Trust or Agency Fund		
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	
3418000	Deposit for Other Works		
	Total Deposit Work	-	-
	Less: Payment		
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes		
4313000	Fees & User Charges		
4314000	Other Sources		
4312005	Other Taxes		
4315000	Receivable from Govt.		
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors		
3501100	Employee Liabilities		
3501200	Interest Accrued and Due		
3502000	Recoveries Payable		
3503000	Govt. Dues Payable	25,52,726	7,944.00
3508000	Other (Provisions)	50,000	
3504100	Advance Collection of Revenues		
3501031	Lok Swasthya Yantriki Vibhag (PHE)		-
	Total Payment to Creditors	26,02,726	7,944



Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund		
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land		
4102000	Building including Class-II Civil Structures		-
4103000	Roads & Bridges	43,40,255	64,21,099.00
4103100	Sewerage & Drainage	56,73,362	74,24,678.00
4103200	Water Ways	13,19,538	21,70,718.00
4103300	Public Lighting	24,08,398	80,41,207.00
4104000	Plant & Machinery	2,75,870	34,34,998.00
4105000	Vehicle	14,000	2,00,901.00
4106000	Office & Other Equipments	21,66,298	18,02,046.00
4107000	Furniture & Fixtures	3,39,234	4,41,965.00
41020	Other Structure	7,40,895	71,685.00
4120000	Work in Progress	3,95,290	4,62,367.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	1,76,73,140	3,04,71,664

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)		-



Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Receivable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan Repaid	-	-



Shahgarh Municipal Council
Statement of Cash Flow
As on 31 March 2023

Particulars	Current Year 2022-23 (Rs.)		Previous Year 2021-22 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts				
Recovery from Debtors	3,31,50,929		6,98,54,778	
Advances Received	-		-	
Deposits Received	-		-	
	7,40,400	3,38,91,329	19,32,481	7,17,87,259
Revenue Expenses				
Advances Paid	4,22,10,099	4,55,34,101	11,85,99,785	
Payment to Creditors	-		-	
Advance collection of revenue	-		-	
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	-		-	
Deposits Repaid	26,02,726		7,944	
Previous Year Expenses Booked in Current Year	7,21,276		-	
	-		-	11,86,07,729
Net Cash Generated from/used in Operating Activities [A]		(1,16,42,772)		(4,68,20,470)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	50,00,000		-	
Investment Income Received	4,85,174		1,68,408	
Interest Income Received	1,37,162	56,22,336	1,21,895	2,90,303
Purchase of Fixed Assets	1,76,73,140		-	
Increase/(Decrease) in Special Funds/Grants	(2,53,80,075)		(3,02,44,098)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Investments	-	(77,06,935)	-	(3,02,44,098)
Net Cash Generated from/used in Investing Activities [B]		1,33,29,271		3,05,34,401
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		11,19,200	
Interest & Finance Expenses	8,56,428	8,56,428	9,87,905	21,07,105
Net Cash Generated from/used in Financing Activities [C]		(8,56,428)		(21,07,105)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		8,30,071		(1,83,93,173)
Cash & Cash Equivalent at the beginning of Period		93,23,112		2,77,16,285
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		1,01,53,183		93,23,112
Cash Balances	-		-	
Bank Balances	1,01,53,183		93,23,112	
Total of the Breakup of Cash & Cash Equivalent		1,01,53,183		93,23,112
Difference				

Shahgarh Municipal Council

Chief Municipal Officer
Nagar Parishad- Shahgarh

Accounts Officer

For Mehta & Jain
Chartered Accountants



CA. Mayank Jain
Partner
M. No. 427725

NAGAR PARISHAD SHAHGARH

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2023

STATE BANK OF INDIA - 0347

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Balance as per the cashbook as on 31/03/2023		58,518.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2023		58,518.00

STATE BANK OF INDIA - 5051

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		19,70,997.10
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2023		19,70,997.10

STATE BANK OF INDIA - 5685

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		25,62,622.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2023		25,62,622.00



NAGAR PARISHAD SHAHGARH

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2023

STATE BANK OF INDIA - 6429

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		15,22,565.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2023		15,22,565.00

STATE BANK OF INDIA - 7147

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		40,38,481.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2023		40,38,481.00

