Balance Sheet of Municipal Council Shahganj
as on 31st March 2019

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1	(2,47,26,609)		(1,22,91,035)
	Earmarked Funds	B-2	3,52,672		3,52,672
	Reserves	B-3	14,00,05,017		13,81,45,613
	Total Reserve & Surplus			11,56,31,081	12,62,07,250
A2	**Grants, Contributions for specific purposes**	B-4		5,71,26,286	4,83,42,334
A3	Loans				
	Secured loans	B-5		83,76,382	87,56,035
	Unsecured loans	B-6		-	-
	Total Loans			83,76,382	87,56,035
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			18,11,33,749	18,33,05,619
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block		15,41,92,925		15,23,33,521
	Less: Accumulated Depreciation		5,06,21,895		3,62,57,047
	Net Block		10,35,71,031		11,60,76,474
	Capital work-in-progress		2,28,49,967	2,28,49,967	53,64,700
	Total Fixed Assets			12,64,20,998	12,14,41,174
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		-	-
	Total Investments			-	-
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14	1,49,883	-	1,49,883
	Sundry Debtors (Receivables)	B-15	13,05,000		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	14,54,883	14,43,833
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	6,51,28,595	6,51,28,595	7,33,44,523
	Loans, advances and deposits	B-18		90,406	8,406
	Total Of Curent Assets			6,66,73,884	7,49,46,645
B4	**Current Liabilities and Provisions**				
	Deposits received	B-7	81,66,398	81,66,398	78,97,998
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	37,94,735	37,94,735	51,84,202
	Provisions	B-10	-	-	-
	Total Current Liabilities			1,19,61,133	1,30,82,200
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**			5,47,12,751	6,18,64,445
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)			18,11,33,749	18,33,05,619

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

नगर परिषद शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

as on 31st March 2018

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**						
	Additions during the year					(1,22,91,035)	(1,22,91,035)
31090-02	• Surplus for the year						
	• Transfers					-	-
	Total (Rs.)	-	-	-	-	-	-
	Deductions during the year					(1,22,91,035)	(1,22,91,035)
	• Deficit for the year						
	• Transfers					1,24,35,573	1,24,35,573
	Total (Rs.)	-	-	-	-	-	-
310	**Balance at the end of the current year**	-	-	-	-	1,24,35,573 (2,47,26,609)	1,24,35,573 (2,47,26,609)

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

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

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	13,81,45,613	18,59,404	14,00,05,017		14,00,05,017
31211	Capital Reserve			-		-
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)			-		-
31240	Statutory Reserve			-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve			-		-
	Total Reserve funds	13,81,45,613	18,59,404	14,00,05,017		14,00,05,017

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

अध्यक्ष
नगर परिषद शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,61,52,248	3,21,90,086	-	-	-	4,83,42,334
(b) Additions to the Grants *						
• Grant received during the year	7,26,78,000	1,72,88,600	-	-	-	8,99,66,600
• Interest/Dividend earned on Grant	-	- -	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	7,26,78,000	1,72,88,600	-	-	-	8,99,66,600
Total (a + b)	8,88,30,248	4,94,78,686	-	-	-	13,83,08,934
(c) Payments out of funds						
• Capital expenditure on Fixed	-	18,59,404	-	-	-	18,59,404
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	6,83,25,481	1,09,97,763	-	-	-	
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	6,83,25,481	1,28,57,167	-	-	-	8,11,82,648
Net balance at the year end (a+b)-	2,05,04,767	3,66,21,519	-	-	-	5,71,26,286

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	83,76,382	87,56,035
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	83,76,382	87,56,035

Schedule B-6; Unsecured Loans

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

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	80,46,898	77,93,498
34020	From Revenues	1,19,500	1,04,500
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	81,66,398	78,97,998

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	10,69,170	10,69,170
35011	Employee Liabilities	3,25,610	7,01,192
35012	Interest Accrued and Due	-	-
35013	Out standing Laiblities	-	-
35020	Recoveries Payable	23,79,125	34,29,623
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	20,830	(15,783)
	Total Other liabilities (Sundry Creditors)	37,94,735	51,84,202

Schedule B-10: Provisions

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

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	-	-	-	-	-	-		-	-	-
41020	**Buildings**	2,02,28,613	-	-	2,02,28,613	15,09,081	6,74,287		21,83,368	1,80,45,245	-
	Infrastructure Assets										
41030	• Roads and Bridges	7,08,67,689	-	-	7,08,67,689	2,31,86,457	99,70,233		3,31,56,690	3,77,10,999	-
41031	• Sewerage and drainage	1,34,82,988	-	-	1,34,82,988	24,83,777	8,98,866		33,82,643	1,01,00,346	-
41032	• Water ways	2,83,49,917	-	-	2,83,49,917	22,08,473	7,37,265		29,45,738	2,54,04,179	-
41033	• Public Lighting	97,97,152	-	-	97,97,152	28,91,136	9,24,273		38,15,410	59,81,742	-
41015	Lakes and Ponds	-	-	-	-	-	-		-	-	-
	Other assets										
41040	• Plants & Machinery	5,43,840	40,170	-	5,84,010	1,62,462	56,393		2,18,855	3,65,156	-
41050	• Vehicles	60,25,773	16,67,360	-	76,93,133	29,32,347	7,20,245		36,52,593	40,40,540	-
41060	• Office & other equipment	12,10,466	1,28,130	-	13,38,596	3,77,073	2,24,510		6,01,582	7,37,014	-
41070	• Furniture, fixtures, fittings and electrical appliances	16,25,491	23,744	-	16,49,235	5,06,241	1,58,775		6,65,017	9,84,218	-
4180	• Other fixed assets	2,01,592	-	-	2,01,592	-	-		-	2,01,592	-
	Total	**15,23,33,521**	**18,59,404**	-	**15,41,92,925**	**3,62,57,047**	**1,43,64,847**	-	**5,06,21,895**	10,35,71,031	-
41210	Work-in-progress	53,64,700	1,74,85,267	-	2,28,49,967				-	2,28,49,967	-
	Total	**15,76,98,221**	**1,93,44,671**	-	**17,70,42,893**	**3,62,57,047**	**1,43,64,847**	-	**5,06,21,895**	12,64,20,998	-

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

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

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-12: Investments - General Funds

as on 31st March 2018

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	1,49,883	1,49,883
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	1,49,883	1,49,883

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहगंज

अध्यक्ष
नगर परिषद शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	2,35,646	-	2,35,646	2,67,722
	More than 5 years*				
	Sub - total	2,35,646	-	2,35,646	2,67,722
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	2,35,646	-	2,35,646	2,67,722
43120	**Receivable of Other Taxes**				
	Less than 3 years	1,07,172	-	1,07,172	1,49,829
	More than 3 years*				
	Sub - total	1,07,172	-	1,07,172	1,49,829
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,07,172	-	1,07,172	1,49,829
43130	**Receivable for Water Taxes**				
	Less than 3 years	2,86,681	-	2,86,681	3,50,781
	More than 3 years*				
	Sub - total	2,86,681	-	2,86,681	3,50,781
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	2,86,681	-	2,86,681	3,50,781
43140	**Receivables for Rent**				
	Less than 3 years	5,36,550	-	5,36,550	5,36,550
	More than 3 years*				
	Sub - total	5,36,550	-	5,36,550	5,36,550
43150	**Receivables from Government**				
	Sub - total	1,38,951	-	1,38,951	1,38,951
	Total of Sundry Debtors (Receivables)	13,05,000	-	13,05,000	14,43,833

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
		1,253	1,253
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks		
45022	Other Scheduled Banks	6,51,27,342	7,33,43,270
45023	Scheduled Co-operative Banks		
45024	Post Office	-	-
	Sub-total	**6,51,27,342**	**7,33,43,270**
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	**6,51,28,595**	**7,33,44,523**

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	8,406	82,000	-	90,406
	Sub -Total	8,406	82,000	-	90,406
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	8,406	82,000	-	90,406

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

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

Schedule B-19: Other Assets

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

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

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

मुख्य नगरपालिका अधिकारी
नगर परिषद, शाहगंज
जिला – सीहोर (म.प्र.)

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

MUNICIPAL COUNCIL SHAHGANJ
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2018 to 31 March 2019

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	1,05,847	1,64,705
	Assigned Revenues & Compensation	IE-2	1,13,94,134	1,21,65,678
	Rental Income from Municipal Properties	IE-3	6,58,450	5,12,200
	Fees & User Charges	IE-4	2,99,114	42,103
	Sale & Hire Charges	IE-5	79,500	23,000
	Revenue Grants, Contributions & Subsidies	IE-6	7,93,23,244	7,11,89,227
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	22,81,315	48,58,536
	Other Income	IE-9	26,511	25,320
	Total - INCOME		**9,41,68,115**	**8,89,80,769**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	96,85,702	64,33,569
	Administrative Expenses	IE-11	74,84,577	21,02,976
	Operations & Maintenance	IE-12	82,22,556	1,01,19,690
	Interest & Finance Expenses	IE-13	14,117	8,155
	Programme Expenses	IE-14	1,21,468	4,12,512
	Revenue Grants, Contributions & subsidies	IE-15	6,67,01,821	6,34,95,401
	Provisions & Write off	IE-16	8,600	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		1,43,64,847	1,39,28,255
	Total - EXPENDITURE		**10,66,03,688**	**9,65,00,558**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(1,24,35,573)	(75,19,789)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		**(1,24,35,573)**	**(75,19,789)**
F	**Less: Transfer to Reserve Funds**		-	-
G	*Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*		**(1,24,35,573)**	**(75,19,789)**

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	34,317	1,18,611
11002	Water tax	65,230	26,100
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	7,000
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11031	Consolidates Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	6,300	12,994
0	**Sub-total**	**1,05,847**	**1,64,705**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,05,847**	**1,64,705**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	18,000	-
12020	Compensation in lieu of Taxes / duties	1,13,76,134	1,21,65,678
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,13,94,134**	**1,21,65,678**

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

लेखापाल
नगर परिषद शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	6,57,450	5,12,200
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	1,000	-
13080	Other rents	-	-
	Sub-Total	**6,58,450**	**5,12,200**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**6,58,450**	**5,12,200**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	1,82,070	950
14011	Licensing Fees	2,000	3,200
14012	Fees for Grant of Permit	4,981	-
14013	Fees for Certificate or Extract	120	65
14014	Development Charges	27,353	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	330	12,733
14050	User Charges	76,200	25,155
14060	Entry Fees	-	-
14070	Service / Administrative Charges	60	-
14080	Other Charges	6,000	-
	Sub-Total	**2,99,114**	**42,103**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**2,99,114**	**42,103**

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

अध्यक्ष
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	15,000	-
15011	Sale of Forms & Publications	64,000	23,000
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	500	-
	Total Income from Sale & Hire charges - income head-wise	79,500	23,000

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	7,93,23,244	7,11,79,201
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	10,026
	Total Revenue Grants, Contributions & Subsidies	7,93,23,244	7,11,89,227

Schedule IE-7: Income from Investments - General Fund

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

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	22,81,315	48,58,536
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	22,81,315	48,58,536

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	26,511	25,320
	Total Other Income	26,511	25,320

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	93,00,022	62,18,431
21020	Benefits and Allowances	3,45,600	2,15,138
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	40,080	-
	Total establishment expenses	96,85,702	64,33,569

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	11,986	4,500
22012	Communication Expenses	24,848	40,288
22020	Books & Periodicals	19,124	13,320
22021	Printing and Stationery	1,50,604	85,330
22030	Traveling & Conveyance	9,20,799	6,03,781
22040	Insurance	-	47,366
22050	Audit Fees	61,650	1,25,000
22051	Legal Expenses	70,000	-
22052	Professional and other Fees	3,60,571	8,63,680
22060	Advertisement and Publicity	13,44,696	1,12,790
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	45,20,299	2,06,921
	Total administrative expenses	**74,84,577**	21,02,976

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	7,36,910	6,90,169
23020	Bulk Purchases	38,92,929	-
23030	Consumption of Stores	-	-
23040	Hire Charges	5,16,000	7,54,309
23050	Repairs & maintenance -Infrastructure	13,45,554	29,54,239
23051	Repairs & maintenance - Civic Amenities	7,79,110	7,28,396
23052	Repairs & maintenance - Buildings	1,36,298	2,16,396
23053	Repairs & maintenance - Vehicles	3,02,716	75,083
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	51,224	26,100
23056	Repairs & maintenance - Electrical Appliances	8,250	52,287
23059	Repairs & maintenance - Others	-	2,57,506
23080	Other operating & maintenance expenses	4,53,565	43,65,205
	Total operations & maintenance	82,22,556	1,01,19,690

मुख्य नगरपालिका अधिकारी
नगर परिषद, शाहगंज
जिला – सीहोर (म.प्र.)

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
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	-	-
24060	Other Interest	-	-
24070	Bank Charges	14,117	8,155
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	14,117	8,155

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	47,468	-
25020	Own Programs	74,000	4,12,512
25030	Share in Programs of others	-	-
	Total Programme Expenses	1,21,468	4,12,512

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	-	-
26020	**Contributions [specify details]**	6,67,01,821	6,34,95,401
26030	**Subsidies [specify details]**	-	-
	Total Revenue Grants, Contributions & Subsidies	6,67,01,821	6,34,95,401

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	8,600	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	8,600	-

Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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

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

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र.

KHARE PAMECHA & CO.
BHOPAL
Chartered Accountants

MUNICIPAL COUNCIL SHAHGANJ

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2018 to 31 March 2019

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	7,33,44,523	12,51,74,248		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	1,05,847	1,64,705	210	Establishment Expenses	83,81,882	16,81,439
120	Assigned Revenues & Compensations	1,13,94,134	1,21,65,678	220	Administrative Expenses	32,93,270	21,02,976
130	Rental income from Municipal Properties	6,58,450	5,12,200	230	Operations and Maintenance	56,71,017	79,24,133
140	Fees & User Charges	2,99,114	42,103	240	Interest & Finance Charges	14,117	8,155
150	Sale & Hire Charges	79,500	23,000	250	Programme Expenses	1,21,468	4,12,512
160	Revenue Grants, Contributions & Subsidies	-	10,026	260	Revenue Grants, Contributions & Subsidies	6,67,01,821	6,34,95,401
170	Income from Investments	-	-	270	Purchase of Stores	8,600	-
171	Interest Earned	22,81,315	48,58,536	271	Miscellaneous expenses	-	-
180	Other Income	26,511	25,320	285	Prior period	-	-
	Non-Operating Receipts-				***Non-Operating Payments***		
330	*Loans Received*	-	-	330	Loan Repayment	3,79,653	3,95,603
340	*Deposits Received*	2,68,400	1,07,340	35020	Recoveries Payable	53,94,965	10,780
320	*Grants and contribution for specific purposes*	8,99,66,600	4,10,21,203	35011	Employee Liabilities	15,26,242	45,25,596
350	*Other Liabilities*	86,613	61,147	35080	Other , micelleneous	50,000	76,930
341	*Deposite work*	-	-	35010	Creditors	2,10,74,246	36,97,577
35090-02	*Realisation of Investment - General Fund*	-	-	320	*Grants and contribution for specific purposes*	-	17,664
35090-02	*Realisation of Investment - Other Funds*	-	-	410	Acquisition / Purchase of Fixed Assets	8,21,964	15,70,488
341	*Deposit works*	-	-	412	Capital Work in Progress	-	2,49,06,829
35041	*Revenue Collected in Advance*	-	-	421	Investments - General Fund	-	-
421	*Investment Of Other Fund*	-	-	430	stock in hand	-	56,300
	Other Loans & Advances (recovery)	-	-	460	Loans, Advances & Deposits	82,000	-
431	*debtors(receivable)*	1,38,833	61,900	431	Sundry Debtor (Receivables)	-	-
460	*Loan Advances & Deposites*	-	-	340	Deposite Received	-	500
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	6,51,28,595	7,33,44,523
	TOTAL	17,86,49,841	18,42,27,406		TOTAL	17,86,49,841	18,42,27,406

मुख्य नगरपालिका अधिकारी
नगर परिषद, शाहगंज
जिला – सीहोर (म.प्र.)

लेखापाल
नगर पंचायत शाहगंज
जिला सीहोर म.प्र

KHARE PAMECHA & CO. BHOPAL Chartered Accountants