

# MUNICIPAL COUNCIL SHIVPURI

*District - Shivpuri*

## AUDIT REPORT- 2019-20



*Pramod K. Sharma & Co.*  
*Chartered Accountant*



# PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, 11th Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003  
E-mail : pksharma\_com@rediffmail.com

## AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SHIVPURI, DISTRICT SHIVPURI (M.P)** for the year ended 31<sup>st</sup> March 2020, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books. subject to the comments given below:

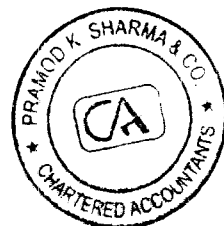
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2020

Date:- 24/9/2020

Place:-Bhopal

UDFN - 20076883AAAAIP9271

For PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



*Handwritten signature*  
Pramod K Sharma  
(Partner)

Mem. No. : 076883

Branches : Rudrapur, Jalanchar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Panchkula and Kullu (H.P.)

# MUNICIPAL COUNCIL SHIVPURI

## AUDIT OBSERVATIONS

### Audit of Revenue

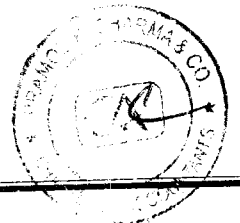
- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the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

### Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.

२४/५  
लेखापाल  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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


### Audit of Book Keeping


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

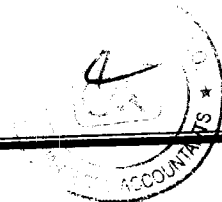
#### Accounts Department

Audit observations are as follow -

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

  
लेखापाल  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



- Grant Register and other necessary records were maintained properly and found satisfactory.

### **Store Department**

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

### **Revenue Department**

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

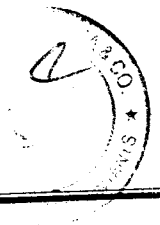
### **Sanitation Department**

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

### **Water Supply Department**

2/2/22  
लेखापाल  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



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


### PWD Department

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

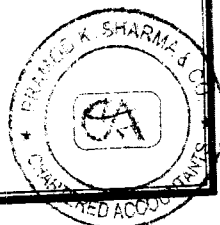
### Audit of FDRs

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

Sr. No.	Name of Bank	FDR / Account no.	Deposit amount
1.	Central Madhya Pradesh Grameen Bank	219349	10898311
2.	Allahabad Bank	727876	236367
3.	Allahabad Bank	727875	193364
4.	Punjab National Bank	400846302	2706719
5.	Bank of Baroda	19638306	559998

  
 सिद्धापाल  
 नगर पालिका परिषद  
 सिद्धपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद सिद्धपुरी (म.प्र.)



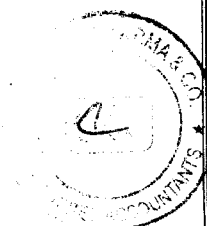
6.	State Bank of India	53037169360	352357
7.	State Bank of India	53037169371	139324
8.	State Bank of India	53037169359	345539
9.	State Bank of India	53037169382	696419
10.	State Bank of India	10547402477	186039
11.	State Bank of India	1054702488	203589
12.	Oriental Bank of Commerce	23056	183820
13.	Oriental Bank of Commerce	23057	524552
14.	Oriental Bank of Commerce	23058	36033
15.	Oriental Bank of Commerce	23059	1914597
16.	Oriental Bank of Commerce	45801	245157
17.	Oriental Bank of Commerce	45802	388883
18.	Oriental Bank of Commerce	45803	464080
19.	Oriental Bank of Commerce	45804	168023

➤ Many TDRs were found pending for renewal.

### Audit of Tenders

*SKP*  
लेखापाल  
नगर पालिका परिषद  
चिन्मयपुरी (ब.)

*G*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद चिन्मयपुरी (ब.)



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

### Audit of Grants & Loans


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


For PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS



**Pramod Kumar Sharma**  
(Partner)


  
लेखापाल  
नगर पालिका परिषद  
सिन्धुपुरी (म.प.)

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद, सिन्धुपुरी (म.प.)

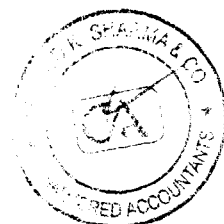


**Shivpuri Municipality Council**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the Period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)
	Opening Balances						
	Cash balances including imprest balance						
	Balances with Banks/Treasury (including in designated bank accounts)		180,289,459				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
100	Tax Revenue	RP - 1	10,637,300.00	210	Establishment Expenses	RP - 10	153,300,035.00
120	Assigned Revenues & Compensations	RP - 2	142,328,461.00	220	Administrative Expenses	RP - 11	1,306,980.00
130	Rental income from Municipal Properties	RP - 3	6,729,859.00	230	Operations and Maintenance	RP - 12	49,172,444.00
140	Fees & User Charges	RP - 4	7,269,706.40	240	Interest & Finance Charges	RP - 13	20,414.00
150	Sale & Hire Charges	RP - 5	1,516,069.00	250	Programme Expenses	RP - 14	49,492.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	152,388,546.00
170	Income from Investments	RP - 7	(110,563.58)	270	Purchase of Stores	RP - 16	-
180	Interest Earned	RP - 8	3,225,597.00	271	Miscellaneous expenses	RP - 17	-
190	Other Income	RP - 9	749,596.00	285	Prior Period		-
200	Prior Period		-				
	<b>Non-Operating Receipts</b>				<b>Non-Operating Payments</b>		
	Deposits Received	RP - 19	443,526.00	330	Loans Received	RP - 30	-
	Grants and contribution for specific purposes	RP - 20	708,588,506.07	331	Refund of Deposits		-
	Grants received		4,192,740.00	35010	Payment to Sundry Creditors	RP - 24	174,361,024.00
	Proceeds from Assets		-	35150	Reserve Fund Paid	RP - 25	-
	Realisation of Investment - General Fund		-	36080	Grants and contribution for specific purposes Payments	RP - 27	135,464,548.00
35090-02	Realisation of Investment - Other Funds		-	36010	Provision for expenses		-
341	Deposit works		424,236.00	410	Acquisition / Purchase of Fixed Assets	RP - 26	70,078,632.40
35041	Revenue Collected in Advance		-	421	Investments - General Fund		14,523,875.00
	Loans & Advances to Employees (recovery)		-		Investments - Special Fund		5,185,000.00
	Other Loans & Advances (recovery)	RP - 29	-	420	Stock in hand		-
	Investments - Other Investment		35,532,018.00	430	Repayment of Loans, Advances	RP - 18	-
	Grants receivable	RP - 23	3,995,713.00	430	Prepaid Expenses		-
	Grants Received	RP - 30	-	46010	Earmarked Fund Paid	RP - 21	-
	Earmarked Funds		(57,940,734.26)		Other Loans & Advances	RP - 29	1,636,345.00
	Principal Fund		-		Closing Balances		
	Amount		-		Cash balances including imprest balance		
					Balances with Banks/Treasury (including in designated bank accounts)		290,444,157.69
	<b>TOTAL</b>		<b>1,047,871,494.68</b>		<b>TOTAL</b>		<b>1,047,871,494.68</b>

  
 लेखापाल  
 नगर पालिका परिषद  
 शिवपुरी (म.प्र.)

  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवपुरी (म.प्र.)



**Shivpuri Municipal Council**  
**Sub Schedule forming Part of Receipt & Payment Account**  
**For the Period from 01/04/2019 to 31/03/2020**

**Schedule RP - 1: Tax Revenue**

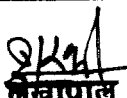
Account Code	Particulars	Current year 2019-20 (Rs.)
11001	Property Tax	7,538,775.00
11002	Water Tax	-
11003	Sewerage Tax	-
11005	Lighting Tax	-
11011	Advertisement Tax	156,569.00
11010	professional tax	-
11012	Pilgrimage Tax	613,000.00
11013	Export Tax	-
11041	Education Tax	-
11080	Other Taxes	2,328,956.00
11090	Tax	-
	<b>Total Tax Revenue</b>	<b>10,637,300.00</b>


**Schedule RP - 2: Assigned Revenues & Compensation**

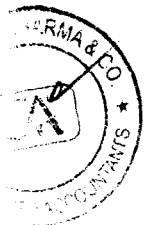
Account Code	Particulars	Current year 2019-20 (Rs.)
12010	Taxes and Duties collected by others	14,149,000.00
12020	Compensation in lieu of Taxes / duties	128,179,461.00
12030	Compensations in lieu of Concessions	-
	<b>Total Assigned Revenues &amp; Compensation</b>	<b>142,328,461.00</b>

**Schedule RP - 3: Rental income from Municipal Properties**

Account Code.	Particulars	Current year 2019-20 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	6,728,859.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	1,000.00
	<b>Sub-Total</b>	<b>6,729,859.00</b>
13090	Less: Rent Remission and Refunds	-

  
**लेखापाल**  
 नगर पालिका परिषद  
 सिवपुरी (म.प्र.)

  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद सिवपुरी (म.प्र.)



	<b>Sub-total</b>	-
	<b>Total Rental Income from Municipal Properties</b>	<b>6,729,859.00</b>

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

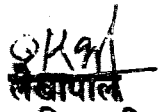
Account Code.	Particulars	Current year 2019-20 (Rs.)
14010	Empanelment & Registration Charges	30,000.00
14011	Licensing Fees	220,577.00
14012	Fees for Grant of Permit	887,875.40
14013	Fees for Certificate or Extract	-
14014	Development Charges	2,093,584.00
14015	Regularization Fees	60.00
14020	Penalties and Fines	94,092.00
14040	Other Charges	736,511.00
14050	User Charges	3,202,305.00
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	<b>Sub-Total</b>	<b>7,265,004.40</b>
14090	Less: Rent Remission and Refunds	4,702.00
	<b>Sub-total</b>	<b>4,702.00</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>7,269,706.40</b>

**Schedule RP - 5: Sale & Hire Charges**

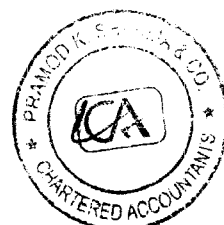
Account Code	Particulars	Current year 2019-20 (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	1,516,069.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>	<b>1,516,069.00</b>

**Schedule RP - 6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current year 2019-20 (Rs.)
16010	Revenue Grants	-

  
**मुख्य नगर पालिका अधिकारी**  
 नगर पालिका परिषद, शिवपुरी (म.प्र.)

**मुख्य नगर पालिका अधिकारी**  
 नगर पालिका परिषद, शिवपुरी (म.प्र.)



16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	-

**Schedule RP - 7: Income from Investments - General Fund**

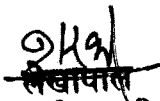
Account Code	Particulars	Current year 2019-20 (Rs.)
17010	Interest on Investments (FDRs)	(110,563.58)
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	<b>Total Income from Investments</b>	<b>(110,563.58)</b>

**Schedule RP - 8: Interest Earned**

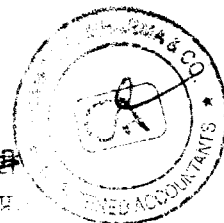
Account Code	Particulars	Current year 2019-20 (Rs.)
17110	Interest from Bank Accounts	3,225,597.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	<b>Total - Interest Earned</b>	<b>3,225,597.00</b>

**Schedule RP - 9: Other Income**

Account Code	Particulars	Current year 2019-20 (Rs.)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	72,600.00
18020	Insurance Claim Recovery	-
18030	Profit on disposal of Fixed assests	-
18040	Recovery from Employees	7,752.00
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	669,244.00
	<b>Total Other Income</b>	<b>749,596.00</b>

  
 मुख्याधिकारी  
 नगर पालिका परिषद  
 शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवपुरी (म.प्र.)



**Schedule RP -10: Establishment Expenses**

Account Code	Particulars	Current year 2019-20 (Rs.)
21010	Salaries, Wages and Bonus	150,717,256.00
21020	Benefits and Allowances	1,334,355.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	1,248,424.00
	<b>Total Establishment Expenses</b>	<b>153,300,035.00</b>

**Schedule RP -11: Administrative Expenses**

Account Code	Particulars	Current year 2019-20 (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	-
22012	Communication Expenses	90,370.00
22020	Books & Periodicals	16,002.00
22021	Printing and Stationery	84,070.00
22030	Traveling & Conveyance	72,227.00
22040	Insurance	675,185.00
22050	Audit Fees	200,000.00
22051	Legal Expenses	70,266.00
22052	Professional and other Fees	-
22060	Advertisement and Publicity	47,920.00
22061	Membership & subscriptions(digital signature)	7,000.00
22080	Other Administrative Expenses	43,940.00
	<b>Total Administrative Expenses</b>	<b>1,306,980.00</b>
	Less: Administrative Income	-
	<b>Net Administrative Expenses</b>	<b>1,306,980.00</b>

**Schedule RP - 12: Operations & Maintenance**

Account Code	Particulars	Current year 2019-20 (Rs.)
23010	Power & Fuel	46,987,519.00
23020	Bulk Purchases	1,208,750.00
23030	Consumption of Stores	-
23040	Hire Charges	-

2/10/21  
लेखापाल  
नगर पालिका परिषद  
सिवगढी

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिवगढी (म.प्र.)




23050	Repairs & maintenance -Infrastructure Assets	131,565.00
23051	Repairs & maintenance - Civic Amenities	22,120.00
23052	Repairs & maintenance - Buildings	1,520.00
23053	Repairs & maintenance - Vehicles	134,718.00
23054	Repairs, & maintenance - Furnitures	7,800.00
23055	Repairs & maintenance - Office Equipments	11,190.00
23056	Repairs & maintenance - Electrical Appliances	-
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	667,262.00
	<b>Total Operations &amp; Maintenance Expenses</b>	<b>49,172,444.00</b>

**Schedule RP - 13: Interest & Finance Charges**

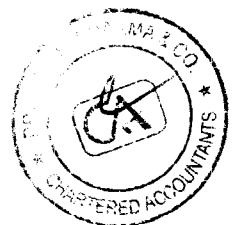
Account Code	Particulars	Current year 2019-20 (Rs.)
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	20,414.00
24080	Other Finance Expenses	-
	<b>Sub-Total</b>	<b>20,414.00</b>
	Less: - Bank Charges	-
	<b>Total Interest &amp; Finance Charges</b>	<b>20,414.00</b>

**Schedule RP - 14: Programme Expenses**

Account Code	Particulars	Current year 2019-20 (Rs.)
25010	Election Expenses	22,670.00
25020	Own Programs	26,822.00
25030	Share in Programs of others	-
	<b>Total Programme Expenses</b>	<b>49,492.00</b>

  
 मुख्यालय  
 नगर पालिका कार्यालय

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद, सिविली (म.प.)



**Schedule Rp - 15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current year 2019-20 (Rs.)
26010	Grants [specify details]	-
26020	Contributions [specify details]	152,388,546.00
26030	Subsidies [specify details]	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>152,388,546.00</b>

**Schedule RP - 16: Store Purchased**

Account Code	Particulars	Current year 2019-20 (Rs.)
430100	Stores	-
	<b>Total Stores Purchased</b>	<b>-</b>

**Schedule RP - 17: Miscellaneous expenses**


Account Code	Particulars	Current year 2019-20 (Rs.)
2716001	Penalty And Fine	-
	<b>Total Miscellaneous Expenses</b>	<b>-</b>

**Schedule RP - 18: Loan Repaid**

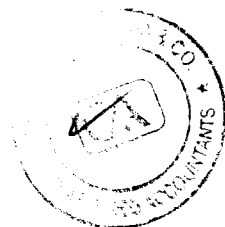
Account Code	Particulars	Current year 2019-20 (Rs.)
312000	Loan from State Government	-
313000	Loan from Other Government Agencies	-
	<b>Total Loan Repaid</b>	<b>-</b>

**Schedule RP - 19: Deposits Received**

Account Code	Particulars	Current year 2019-20 (Rs.)
3401011	Security Deposit from Contractor	436,026.00
3401011	With Held & SD	-
3402000	Revenue Deposit	7,500.00
3408000	Other Deposit	-
	<b>Total</b>	<b>443,526.00</b>

  
 लेखापाल  
 नगर पालिका परिषद  
 शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवपुरी (म.प्र.)



	Less - Deposit Rec. EMD & SD	-
	<b>Net Deposits Received</b>	<b>443,526.00</b>

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

Account Code	Particulars	Current year 2019-20 (Rs.)
320100	Grant from Central Government	467,725,842.00
320200	Grant from State Government	240,862,664.07
320300	Grant from Other Govt. Agencies	-
	Other Grant	-
	<b>Total</b>	<b>708,588,506.07</b>
	Less - Grants	-
	<b>Net Grant &amp; Contribution for Specific Purpose Received</b>	<b>708,588,506.07</b>

**Schedule RP - 21: Earmarked Funds Paid**


Account Code	Particulars	Current year 2019-20 (Rs.)
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust of Agency Fund	-
	<b>Total Earmarked Fund Paid</b>	-
	Less: Samajik Suraksha Pension	-
	<b>Net Earmarked Fund Paid</b>	-

**Schedule RP - 22: Deposit Works (Net)**

Account Code	Particulars	Current year 2019-20 (Rs.)
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	<b>Total Deposit Work</b>	-
	Less: Payment	-
	<b>Net Deposit Work</b>	-

**Schedule RP - 23: Realisation from Sundry Debtors**

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)





Account Code	Particulars	Current year 2019-20 (Rs.)
4311000	Property Taxes	-
4313000	Fees & User Charges	3,995,713.00
4314000	Other Sources	-
4312005	Other Taxes	-
4315000	Receivable from Govt.	-
	<b>Total Realisation form Debtors</b>	<b>3,995,713.00</b>

**Schedule RP - 24: Payment to Sundry Creditors**

Account Code	Particulars	Current year 2019-20 (Rs.)
3501000	Creditors	155,809,513.00
3501100	Employee Liabilities	4,683,321.00
3501300	Telephone bill outstanding	-
3501302	Electricity bill outstanding	-
3502000	Recoveries Payable	10,705,621.00
3503000	Govt. Dues Payable	-
3504100	Advance collection of revenue	-
3508000	Other Miscellaneous	3,102,569.00
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	<b>Total Payment to Creditors</b>	<b>174,301,024.00</b>

**Schedule RP - 25: Reserve Funds Paid**

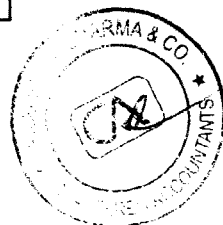
Account Code	Particulars	Current year 2019-20 (Rs.)
3115000	General Fund	-
	<b>Total Reserve Funds Paid</b>	<b>-</b>

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

Account Code	Particulars	Current year 2019-20 (Rs.)
4101000	Land	-
4102000	Building including Class-II Civil Structures	-
4103000	Roads & Bridges	-
4103100	Sewerage & Drainage	-
4103200	Water Ways	11,173.00
4103300	Public Lighting	-
4104000	Plant & Machinery	-

  
 लेखापाल  
 नगर पालिका परिषद

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवपुरी ज.म.प्र.



4105000	Vehicle	101,608.00
4106000	Office & Other Equipments	8,000.00
4107000	Furniture & Fixtures	-
4108000	Other Fixed Assets	7,232,830.00
4120000	Work in Progress	62,725,021.40
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	<b>Total Acquisition/Purchase of Fixed Assets</b>	<b>70,078,632.40</b>

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

Account Code	Particulars	Current year 2019-20 (Rs.)
3202022	CM Drinking Water Programme	135,464,549.59
	Less:-	-
	<b>Total Grant &amp; Contribution for Specific Purpose (Payments)</b>	<b>135,464,549.59</b>

**Schedule RP - 29: Loans & Advances**

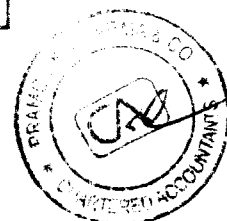
Account Code	Particulars	Current year 2019-20 (Rs.)
4601000	Loan & Advances to Workers	1,636,345.00
4604000	Advances to Suppliers & Contractors	-
4608000	TDS on Interest (FDRs)	-
	Other Receivable	-
	<b>Sub-Total</b>	<b>1,636,345.00</b>
	Less:- Advances to Employee	-
	<b>Net Loans &amp; Advances</b>	<b>1,636,345.00</b>

**Schedule RP - 30 Loan Received**

Account Code	Particulars	Current year 2019-20 (Rs.)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	-
33050	Loan From Bank and Other Financial Institutions	-
	<b>Total Loan Repaid</b>	<b>-</b>


*[Signature]*  
**मेखापाल**  
 नगर पालिका परिषद  
 सिवपुरी

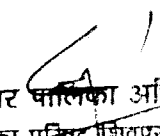
*[Signature]*  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद सिवपुरी (म.प्र.)



**Shivpuri Municipal Council**  
**INCOME AND EXPENDITURE STATEMENT**  
For the Period From 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	15,489,900.00
	Assigned Revenues & Compensation	IE-2	142,328,461
	Rental Income from Municipal Properties	IE-3	6,729,859.00
	Fees & User Charges	IE-4	4,494,062.40
	Sale & Hire Charges	IE-5	1,516,069
	Revenue Grants, Contributions & Subsidies	IE-6	152,388,546
	Income from Investment	IE-7	(110,563.58)
	Interest Earned	IE-8	3,225,597.00
	Other Income	IE-9	749,596
	<b>Total - INCOME</b>		<b>326,811,526.82</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	154,241,951
	Administrative Expenses	IE-11	5,355,125
	Operations & Maintenance	IE-12	78,527,058
	Interest & Finance Expenses	IE-13	20,414.00
	Programme Expenses	IE-14	16,459,729
	Revenue Grants, Contributions & subsidies	IE-15	152,388,546
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	760,670
	Depreciation		-
	<b>Total - EXPENDITURE</b>		<b>407,753,493.00</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(80,941,966.18)
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(80,941,966.18)
<b>F</b>	Less: Transfer to Reserve Funds		-
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(80,941,966.18)

  
**लेखापाल**  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

  
**मुख्य नगर पालिका अधिकारी**  
नगर पालिका परिषद शिवपुरी (म.प्र.)



**Schedule IE - 1 : Tax Revenue**


Account Code	Particulars	Current year (Rs.)
11001	Property tax	7,538,775
11002	Water tax	4,852,600
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	156,569
11012	Pilgrimage Tax	613,000
11013	Export Tax	-
11031	Consolidates Tax	-
11051	Octroi & Toll	-
11080	Other taxes	2,328,956
0	Sub-total	15,489,900
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	15,489,900.00

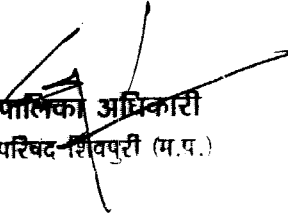
**Schedule IE-1 (a): Remission and Refund of taxes**

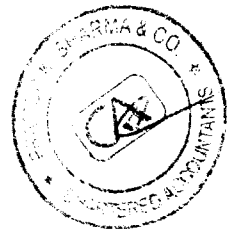
Account Code	Particulars	Current Year (Rs.)
11090-01	Property taxes	-
11090-11	Other Tax	-
	Total refund and remission of tax revenues	-

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	14,149,000
12020	Compensation in lieu of Taxes / duties	128,179,461
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	142,328,461

  
लेखापाल  
नगर पालिका परिषद  
सिन्धुपिप्रा

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिन्धुपिप्रा (म.प.)




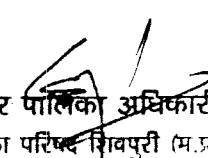
**Schedule IE-3: Rental income from Municipal Properties**

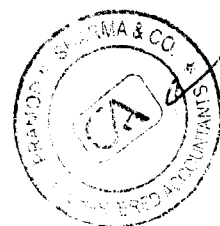
Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	6,728,859
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	1,000
	<b>Sub-Total</b>	
13090	Less: Rent Remission and Refunds	-
	<b>Sub-total</b>	
	<b>Total Rental Income from Municipal Properties</b>	<b>6,729,859.00</b>

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	30,000
14011	Licensing Fees	220,577
14012	Fees for Grant of Permit	887,875
14013	Fees for Certificate or Extract	-
14014	Development Charges	2,093,584
14015	Regularization Fees	60
14020	Penalties and Fines	94,092
14040	Other Fees	30,868
14050	User Charges	1,132,304
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	<b>Sub-Total</b>	<b>4,489,360</b>
14090	Less: Rent Remission and Refunds	4,702
	<b>Sub-total</b>	<b>4,702</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>4,494,062</b>

  
 मुख्याधिकारी  
 नगर पालिका परिषद

  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवपुरी (म.प्र.)



**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	1,516,069
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>1,516,069</b>

**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	152,388,546
16030	Contribution towards schemes	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>152,388,546.00</b>

**Schedule IE-7: Income from Investments - General Fund**

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	(110,563.58)
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	<b>Total Income from Investments</b>	<b>(110,563.58)</b>

22/01/2021  
लेखापाल  
नगर पालिका परिषद  
सिन्धुपिप्रा

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिन्धुपिप्रा (म.प्र.)



**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	3,225,597.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	<b>Total - Interest Earned</b>	<b>3,225,597</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	72,600
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	7,752
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	669,244
	<b>Total Other Income</b>	<b>749,596</b>

**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	151,557,124
21020	Benefits and Allowances	1,436,403
21030	Pension	-
21040	Other Terminal & Retirement Benefits	1,248,424
	<b>Total establishment expenses</b>	<b>154,241,951.00</b>

9K91  
लेखापाल  
नगर पालिका परिषद

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिविलपुरी (म.प्र.)




**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	-
22012	Communication Expenses	90,370
22020	Books & Periodicals	16,002
22021	Printing and Stationery	1,039,814
22030	Traveling & Conveyance	72,227
22040	Insurance	776,383
22050	Audit Fees	274,340
22051	Legal Expenses	496,066
22052	Professional and other Fees	335,060
22060	Advertisement and Publicity	2,121,249
22061	Membership & subscriptions	7,000
22080	Other Administrative Expenses	126,614
	<b>Total administrative expenses</b>	<b>5,355,125.00</b>

**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	47,356,160
23020	Bulk Purchases	8,976,267
23030	Consumption of Stores	-
23040	Hire Charges	999,089
23050	Repairs & maintenance -Infrastructure	2,518,712
23051	Repairs & maintenance - Civic Amenities	1,284,926
23052	Repairs & maintenance - Buildings	123,347
23053	Repairs & maintenance - Vehicles	3,955,941
23054	Repairs & maintenance - Furnitures	7,800
23055	Repairs & maintenance - Office Equipments	90,047
23056	Repairs & maintenance - Electrical Appliances	-
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	13,214,769
	<b>Total operations &amp; maintenance</b>	<b>78,527,058.00</b>

  
**मुख्य नगर सचिव**  
 नगर पालिका परिषद

**मुख्य नगर सचिव**  
 नगर पालिका परिषद शिवपुरी (म.प्र.)





**Schedule IE-13: Interest & Finance Charges**


Account	Particulars	Current 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	20,414.00
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	<b>20,414.00</b>

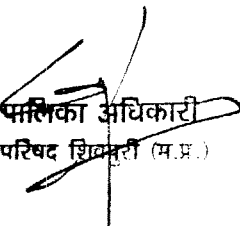
**Schedule IE-14: Programme Expenses**

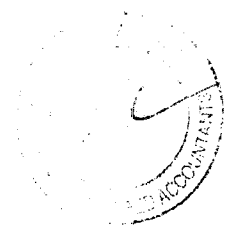
Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	6,400,472
25020	Own Programs	10,059,257
25030	Share in Programs of others	-
	<b>Total Programme Expenses</b>	<b>16,459,729</b>

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	-
26020	Contributions [specify details]	152,388,546
26030	Subsidies [specify details]	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>152,388,546</b>

  
 मुख्याधिकारी  
 नगर पालिका

  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद शिवमोरी (म.प्र.)



**Schedule IE-16: Provisions & Write off**

Account Code	Particulars	Current Year (Rs.)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	<b>Total Provisions &amp; Write off</b>	-

**Schedule IE-17: Miscellaneous Expenses**

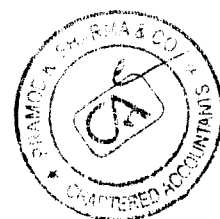
Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	760,670
	<b>Total Miscellaneous expenses</b>	760,670

**Schedule IE-18: Prior Period Items (Net)**

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

१२/१२  
लेखापाल  
नगर पालिका परिषद

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

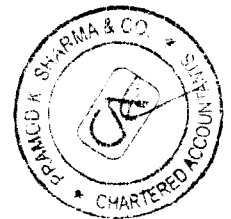


**Balance Sheet of Municipal Council Shivpuri**  
as on 31st March 2020

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>				
<b>A1</b>	<b>Reserves and Surplus</b>	B-1	625,637,142.56	625,637,143	764,519,843
	Municipal (General) Fund	B-2	-	-	-
	Earmarked Funds	B-3	989,448,848.46	989,448,848	989,448,848
	Reserves			1,615,085,991.02	1,753,968,691
	<b>Total Reserve &amp; Surplus</b>			1,615,085,991.02	1,753,968,691
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4		655,742,889.64	221,707,607.16
<b>A3</b>	<b>Loans</b>	B-5		-	-
	Secured loans	B-6		-	-
	Unsecured loans			-	-
	<b>Total Loans</b>			-	-
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>			<b>2,270,828,881</b>	<b>1,975,676,299</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>				
<b>B1</b>	<b>Fixed Assets</b>	B-11			1,624,791,627
	Gross Block		1,715,188,646.00		739,141,567
	Less: Accumulated Depreciation		739,141,567.00		885,650,060
	Net Block		976,047,079.00	900,703,241	837,558,285
	Capital work-in-progress		900,703,241	1,876,750,320	1,723,208,345
	<b>Total Fixed Assets</b>				
<b>B2</b>	<b>Investments</b>	B-12		33,857,961	64,204,979
	Investment - General Fund	B-13		-	-
	Investment - Other Funds			33,857,961.00	64,204,979
	<b>Total Investments</b>				
<b>B3</b>	<b>Current assets, loans &amp; advances</b>				3,577,921
	Stock in hand (Inventories)	B-14	3,577,921	-	-
	Sundry Debtors (Receivables)	B-15	82,676,533.36	-	-
	Gross amount outstanding			86,254,454.11	69,133,029
	Less: Accumulated provision against bad and doubtful Receivables			-	101,198
	Prepaid expenses	B-16		290,444,158	180,289,459
	Cash and Bank Balances	B-17	290,444,157.69	16,420,467	14,438,320
	Loans, advances and deposits	B-18	16,420,467	393,119,079	267,539,927
	<b>Total Of Current Assets</b>				
<b>B4</b>	<b>Current Liabilities and Provisions</b>				38,344,049
	Deposits received	B-7	25,083,847	25,083,847	14,667,990
	Deposit works	B-8	14,667,990	173,925	3,292,197
	Other liabilities (Sundry Creditors)	B-9	173,925	-	30,000,000
	Provisions	B-10	-	39,925,762	86,304,236
	<b>Total Current Liabilities</b>			353,193,317	181,235,691
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>				
<b>C</b>	<b>Other Assets</b>	B-19	7,027,283	7,027,283	7,027,283
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>			<b>2,270,828,881</b>	<b>1,975,676,299</b>

३५१  
लेखापाल  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



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

as on 31st March 2020


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					764,519,843	764,519,843
	Additions during the year					4,239,210	4,239,210
31000-02	• Surplus for the year					-	-
	• Transfers					-	-
	<b>Total (Rs.)</b>					768,759,053	768,759,053
	Deductions during the year					143,121,911	143,121,911
	• Deficit for the year					-	-
	• Transfers					143,121,911	143,121,911
	<b>Total (Rs.)</b>					625,637,142.56	625,637,142.56
	Balance at the end of the current year						

**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			-		-	-
(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						-
• Capital expenditure on						-
• Fixed Asset						-
• Others						-
(III) Revenue Expenditure on						-
• Salary, Wages and allowances etc						-
• Rent Other administrative						-
(III) Other:						-
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total c						-
Net Balance of Special Funds (a +						-

**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.)
		3	4	5 (3+4)	6	7 (5-6)
3121	Capital Contribution	887,027,147	-	887,027,147	-	887,027,147.46
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve	102,421,701	-	102,421,701.00		102,421,701.00
31260	Revaluation Reserve					
	<b>Total Reserve funds</b>	<b>989,448,848.46</b>	<b>-</b>	<b>989,448,848.46</b>	<b>-</b>	<b>989,448,848.46</b>

  
 लेखापाल  
 नगर पालिका परिषद  
 धरमपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद धरमपुरी (म.प्र.)



**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
<b>Account Code</b>	<b>32010</b>	<b>32020</b>	<b>32030</b>	<b>32040</b>	<b>32080</b>	
(a) Opening Balance	81,215,391	140,492,217	-	-	-	221,707,607
(b) Additions to the Grants *	-	-	-	-	-	738,588,506
• Grants received during the year	497,725,842	240,862,664	-	-	-	-
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	738,588,506
<b>Total (b)</b>	<b>497,725,842</b>	<b>240,862,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>960,296,113</b>
<b>Total (a + b)</b>	<b>578,941,233</b>	<b>381,354,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(c) Payments out of funds	-	-	-	-	-	304,553,224
• Capital expenditure on Fixed	299,644,824	4,908,400	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
• Salaries, Wages, allowances etc.	-	-	-	-	-	-
• Rent	-	-	-	-	-	-
• Depreciation	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Interest on loan	-	-	-	-	-	-
• Administrative charges	-	-	-	-	-	-
<b>Total (c)</b>	<b>299,644,824</b>	<b>4,908,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>304,553,224</b>
<b>Net balance at the year end (a+b-c)</b>	<b>279,296,409</b>	<b>376,446,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>655,742,890</b>

**Schedule B-5: Secured Loans**

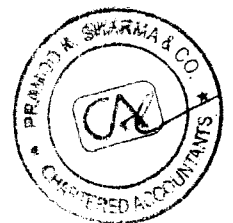
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	<b>Total Secured Loans</b>	<b>-</b>	<b>-</b>

**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	-	-
	<b>Total Unsecured Loans</b>	<b>-</b>	<b>-</b>

**उ.क.न.**  
**नगरपालिका**  
**नगर पालिका परिषद**

**मुख्य नगर पालिक अधिकारी**  
**नगर पालिका परिषद सिन्धुपुटी (म.प्र.)**



**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	24,211,327	37,479,029
34020	From Revenues	872,520	865,020
34030	From staff	-	-
34080	From Others	-	-
	<b>Total deposits received</b>	<b>25,083,847</b>	<b>38,344,049</b>

**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)
34100	Civil Works	-	-	-	-
34150	Electrical works	-	-	-	-
34180	Others	14,667,990	-	-	14,667,990
	<b>Total of deposit works</b>	<b>14,667,990</b>	<b>-</b>	<b>-</b>	<b>14,667,990</b>

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	1,249,702
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	933,304
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	173,925	1,109,191
35080	Others	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>173,925</b>	<b>3,292,197</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	30,000,000
36030	Provision for Other Assets	-	30,000,000
	<b>Total Provisions</b>	<b>-</b>	<b>30,000,000</b>

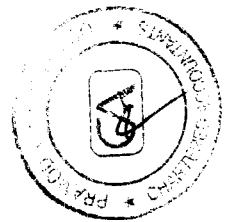
  
 मुख्यालय  
 नगर पालिका परिषद  
 सिविल इंजीनियर

मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद, सिविल (म.प्र.)



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	37,516,571	1,332,671	-	38,849,242	-	-	-	-	38,849,242	-
41011	Lack & Pond	-	578,674	-	578,674	-	-	-	-	-	-
41020	Buildings	171,627,412	9,615,825	-	481,243,237	349,778,597	-	-	349,778,597,00	131,464,640	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	* Roads and Bridges	389,260,402	25,486,030	-	414,746,432	219,848,095	-	-	219,848,095,00	194,898,337	-
41030	Bridges, Culverts & Flyovers	2,539,047	-	-	2,539,047	-	-	-	-	2,539,047	-
41031	* Sewerage and drainage	179,218,016	14,951,669	-	194,169,685	33,462,479	-	-	33,462,479,00	160,707,206	-
41032	* Water ways	320,079,119	16,583,101	-	336,662,220	36,384,313	-	-	36,384,313,00	300,277,907	-
41033	* Public Lighting	41,745,848	5,928,072	-	47,673,920	17,531,134	-	-	17,531,134,00	30,142,786	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	* Plants & Machinery	50,190,037	-	-	50,190,037	39,592,674	-	-	39,592,674,00	10,597,363	-
41050	* Vehicles	31,170,521	4,279,708	-	35,450,229	16,860,774	-	-	16,860,774,00	18,589,455	-
41060	* Office & other equipment	23,398,420	1,578,632	-	24,977,052	15,744,342	-	-	15,744,342,00	9,232,710	-
41070	* Furniture, fixtures, fittings and electrical appliances	14,718,805	87,034	-	14,805,839	9,892,719	-	-	9,892,719,00	4,913,120	-
4180	* Other fixed assets	63,327,429	9,975,603	-	73,303,032	46,440	-	-	46,440,00	73,256,592	-
	Total	1,624,791,627	90,397,019	-	1,715,188,646,00	739,141,567	-	-	739,141,567,00	975,468,405	-
41210	Work-in-progress	837,558,285	63,144,955	-	900,703,240,86	-	-	-	-	900,703,241	-
	Total	2,462,349,912	153,541,974,40	-	2,615,891,886,86	739,141,567	-	-	739,141,567,00	1,876,171,646	-



सहायक  
नगर पालिका परिषद  
सिन्धुदुर्ग (म.प्र.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिन्धुदुर्ग (म.प्र.)

**Schedule B-12: Investments - General Funds**

as on 31st March 2020

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				
42080	• Accrued interest			33,857,961	64,204,979
	<b>Total of Investments General Fund</b>		-	33,857,961	64,204,979

**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			-	-
42180	• Other Investments		-	-	-
42190	• Accumulated Provision			-	-
	<b>Total of Investments Other Fund</b>		-	-	-

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	3,577,921	3,577,921
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>	3,577,920.75	3,577,920.75

2/3/21  
मुख्यालय  
नगर पालिका परिषद

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद विजयपुरी (म.प्र.)






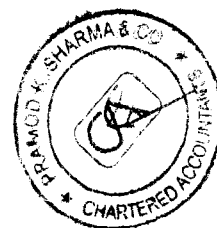
**Schedule B-15: Sundry Debtors (Receivables)**

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years	43,163,823	-	43,163,823	51,096,017
	More than 5 years*				
	<b>Sub - total</b>	43,163,823	20,618,811	43,163,823	30,477,206
	Less: State Government Cesses/Levies in Taxes - Control Accounts				-
	<b>Net Receivables of Property Taxes</b>	43,163,823	-	43,163,823	30,477,206
43120	<b>Receivable of Other Taxes</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				-
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
43130	<b>Receivable for Water Taxes</b>				
	Less than 3 years	37,455,382	-	37,455,382	97,325,917
	More than 3 years*				
	<b>Sub - total</b>	37,455,382	60,727,422	37,455,382	36,598,495
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	37,455,382	60,727,422	37,455,382	36,598,495
43140	<b>Receivables for Rent</b>				
	Less than 3 years	2,057,328		2,057,328	2,398,828
	More than 3 years*				
	<b>Sub - total</b>	2,057,328	341,500	2,057,328	2,057,328
43150	<b>Receivables from Government</b>				
	<b>Sub - total</b>	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	82,676,533.36	61,068,922	82,676,533.36	69,133,029.00

**Schedule B-16: Prepaid Expenses**

  
 मुख्याधिकारी  
 नगर पालिका परिषद  
 सिवपुरी


मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद सिवपुरी (म.प.)

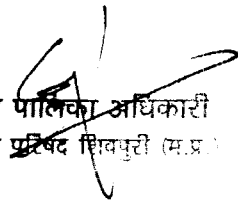


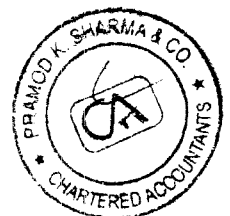
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		101,198
44020	Administrative		
44030	Operations & Maintenance		101,198
	<b>Total Prepaid expenses</b>	-	

**Schedule B-17: Cash and Bank Balances**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	-	-
45020	<b>Balance with Bank - Municipal Funds</b>	-	-
45021	Nationalised Banks	290,444,158	180,289,459
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	<b>Sub-total</b>	290,444,158	180,289,459
45040	<b>Balance with Bank - Special Funds</b>	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	<b>Sub-total</b>	-	-
45060	<b>Balance with Bank - Grant Funds</b>	-	-
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	<b>Sub-total</b>	-	-
	<b>Total Cash and Bank balances</b>	290,444,157.69	180,289,459.05

  
 लेखराज  
 नगर पालिका परिषद

  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद धावपुरी (म.प्र.)



**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	2,249,845	-	1,636,345	3,886,190
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	345,802	345,802
46050	Advance to Others	-	-	-	-
46060	Deposit with External	1,947,857	-	-	1,947,857
46080	Other Current Assets	10,240,618	-	-	10,240,618
	<b>Sub -Total</b>	<b>14,438,320</b>	<b>-</b>	<b>1,982,147</b>	<b>16,420,467</b>
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	<b>Total Loans, advances, and deposits</b>	<b>14,438,320</b>	<b>-</b>	<b>1,982,147</b>	<b>16,420,467</b>

**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		
	<b>Total Accumulated Provision</b>	<b>-</b>	<b>-</b>

**Schedule B-19: Other Assets**

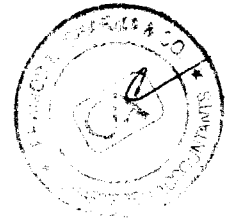
Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
47030	TDS on interest	7,027,283	7,027,283
	<b>Total Other Assets</b>	<b>7,027,283</b>	<b>7,027,283</b>

**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	-	-
	<b>Total Miscellaneous expenditure</b>	<b>-</b>	<b>-</b>

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



# REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- SHIVPURI

NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2018-19	2019-20	% of Growth		
1	Audit of Revenue					
a	A. REVENUE COLLECTION					
	Property Tax	15,280,000.00	7,538,775	-43.23%	Revenue collection by MC was negative in comparison with the previous FY 2018-19	Requires more effort to the tax collection for the fruitfulness of the council
b	Consolidated Tax	11,637,538.00	2,328,956	-79.99%	Revenue collection by MC was negative in comparison with the previous FY 2018-19	Requires more effort to the tax collection for the fruitfulness of the council
c	Development Tax					
d	Education Cess					
	<b>TOTAL (A)</b>	<b>24,917,538.00</b>	<b>9,867,731.00</b>			



9/11/19  
लेखापाल  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

मुख्य नगर प्रबन्धिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	6,904,448	6,728,859	-2.54%	Requires more effort to the tax collection for the fruitfulness of the council
b.	Water Tax	11,637,538.00	4,852,600	-58.30%	Requires more effort to the tax collection for the fruitfulness of the council
c.	Solid Wastage Management				
d.	Other Fees & Taxes	3,637,717.00	4,489,360.00	23.11%	Requires more effort to the tax collection for the fruitfulness of the council
TOTAL (B)		22,179,703.00	16,070,819.00		

GRANT TOTAL (A) + (B) 47,097,241.00 25,938,550.00



*[Signature]*  
लेखापाल  
नगर पालिका परिय.  
जिउपरी (म.प्र.)

*[Signature]*  
मुख्य नगर पालिकी अधिकारी  
नगर पालिका परियद जिउपरी (म.प्र.)

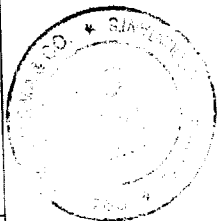
Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. All Voucher are found with signed by CMO / President. 02. In some cases we found that council has purchased material from unregistered firms. 03. All Voucher are found at the time of Audit.	There were some discrepancies observed, they are as follow : • Some bills were found on rough paper and date has also not mentioned on it. [ For more details Refer Observation sheet ]	01. Council should properly follow the purchase rules. 03. Council should purchase material through registered dealer and through proper vaild bill. 04. Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not prepared by the council	01. Some Record are not Prepared & Maintained by the ULB :- • Income & Expenditure Account • SD Register 02. Bank reconciliation statement has been prepared by Municipal Council.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines. 02. Council must be maintained Charges register and data base of Employees.
4	Audit of FDR/TDR	..	01. NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest. 02. This FDR is not renewal time to time	Council has advised to FDR's are renewal time to time.
5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02. During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received. [FOR MORE DETAILS REFER OBSERVATION SHEET]	Record of Tender File & wids documents should be Properly Maintained.



मुख्य नगर/नगरपालिका अधिकारी  
नगर पालिका कार्यालय (सिन्धुपट्टी नगर)

6	Audit of Grants & Loans	<p>01. Grants Register Was Incomplete.</p> <p>02. Grant Register was not issued for the Store Department.</p> <p>03. Some Payments were made more than grant amount received.</p>	<p>01. Grant Register was found without detail of opening, balancing, closing balances &amp; amount which was paid excess was adjusted with which head.</p> <p>02. We examine all the grants receive from the State government and its utilization. 04. Neither Assets/Physical Infrastructure has been generated out of Loan taken. 05. During Audit we found that some grants are like mixed nature i.e. Capital &amp; revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.</p>	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of funds from Capital Receipt/Grants/Loans to revenue expenditure and from one scheme /project to	We didn't found any Incidences relating to diversion of funds from Capital Receipts\Grants\Loans to Revenue Nature Expenditure and from one Scheme to another.	No any fund diversion was found	Council must not use any fund other than objective which was sanctioned for

8	Any Other			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	676.38%	Revenue expenses are very high in comparison of revenue income	Council should seriously take action to increase revenue collection



*S/Ka*  
 सिखापास  
 नगर पालिका परिषद  
 बिकानेर (रा.प्र.)

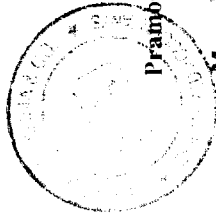
*S/Ka*  
 मुख्य नगर प्रशासिका अधिकारी  
 नगर पालिका परिषद बिकानेर (रा.प्र.)

b	Percentage of Capital Expenditure with respect to total Expenditure	20.12%	Capital expenditures occupied very much part of expenditures	Low value of capital expenses are indicators of less development so council should maintain it high
	Whether all the temporary advance have been fully recovered or not.	we didn't found any advance given	we didn't found any advance given	council should maintain it
	Whether bank reconciliation statements is being regularly prepared	yes	bank reconciliation statement is being regularly prepared	council should maintain it

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



Pramod K Sharma  
(Partner)  
Mem. No. : 076883

मुख्यालय  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)

मुख्यालय  
नगर पालिका परिषद  
शिवपुरी (म.प्र.)



**MUNICIPAL COUNCIL SHIVPURI**

**CASH BOOK BALANCE & BANK BALANCE AS ON 31st MARCH 2020**

**Main Cash Book Accounts**

S No.	Bank Name	Account NO	Type	Cash Balance 31.03.2020	Bank Balance As per Tally	Bank Balance 31.03.2020
1	Bandhan Bank	50180001114024	Anudan	32,765,769.00	342,558.00	344,883.00
2	Madhyanchal Gramin Bank	8021631853			8,317,367.00	8,317,367.00
3	State Bank of india	53037050933			24,105,844.48	24,105,844.48
4	Central Bank of India	03499046445	BRGF	30,684,413.00	29,630,950.00	29,630,950.00
5	OBC	3162191013720			1,053,463.00	1,053,463.00
6	Bandhan Bank	50170002606660	GRANT FUND	109,861,616.65	12,055,187.00	12,055,187.00
7	Bank of Baroda	24910100005791			6,442,598.00	6,442,598.00
8	Canara Bank	4781101000372			35,775,026.00	35,775,026.00
9	HDFC Bank	9072320000123			5,553,684.00	5,553,684.00
10	IDBI	15641104000039093			3,954,438.00	3,954,438.00
11	OBC	03161010002030			156,474.00	156,474.00
12	OBC	031620100016290			3,314,582.00	3,314,582.00
13	PNB	312700010839354			1,518,191.84	1,518,191.84
14	State Bank of india	589498			835,568.00	835,568.00
15	Union Bank of India	613202010006693			40,255,867.81	40,255,867.81
16	Axis Bank	916010039352942	Jal Avardhan	77,328,024.67	33,890.00	33,890.00
17	HDFC Bank	50100128059919			97,165.00	97,165.00
18	PNB	31270012000031			77,196,969.67	77,196,969.67
19	Allahabad Bank	20614425677	Nidhi	19,504,376.05	279,422.00	279,422.00
20	Allahabad Bank	2061445443			97,398.00	97,398.00
21	Allahabad Bank	20614456231			32,852.00	32,852.00
22	Axis Bank	910020020182014			154,899.00	154,899.00
23	Axis Bank	916010039181805			1,316,115.00	1,316,115.00
24	Bank of India	888010100003790			472,049.50	472,049.50
25	ICICI Bank	144901000470			935,104.00	935,104.00
26	IDBI	15641104000006453			5,026,489.35	5,026,489.35
27	Madhyanchal Gramin Bank	8029724604			11050217.2	11050217.2
28	PNB	31270000100112835			136,438.00	136,438.00
29	Punjab & Sindh Bank	04921000004464	NLCPL	581,542.00	3,392.00	3,392.00
30	Bank of Baroda	24910100018938			4,030.00	4,030.00
31	State Bank of india	63017337052	NULM	1,116,197.00	577,512.00	577,512.00
32	Central Bank	213			22,808.00	22,808.00
33	OBC	03162191032905	PHE	4,774,184.59	1,093,389.00	1,093,389.00
34	Jila Sahakari Bank	672063001853			4,637,675.00	4,637,675.00
35	State Bank of india	10547200639	PMAY	5,628,034.00	136,509.84	136,509.11
36	IDBI	15641040000031824			1,316,250.00	1,316,250.00
37	Union Bank of India	6132020100006888	Sambal	8,200,000.00	4,311,784.00	4,311,784.00
38	HDFC Bank	5020003210961			8,200,000.00	8,200,000.00
				290,444,156.96	290,444,157.69	290,446,481.96

For Pramod K. Sharma & co.  
Chartered Accountant

*(Signature)*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

*(Signature)*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)



Pramod K. Sharma  
(Partner)  
Mem. No. : 076883

Date :  
Place : Bhopal



**MUNICIPAL COUNCIL SHIVPURI**  
**BANK RECONCILIATION STATEMENT**  
**AS ON 31 MARCH 2020**

**Bandhan Bank**  
**A/c No.50180001114024**

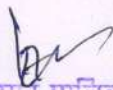
PARTICULAR	AMOUNT
Closing Balance As Per Cash Book / Tally	342,558.00
Add : Bank Interest	2,325.00
Closing Balance As Per Pass Book	344,883.00


For Pramod K. Sharma & co.  
Chartered Accountant



Pramod K. Sharma  
(Partner)  
Mem. No. : 076883

Date :  
Place : Bhopal

  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद शिवपुरी (म.प्र.)

  
लखापाल  
नगर पालिका परिषद शिवपुरी (म.प्र.)