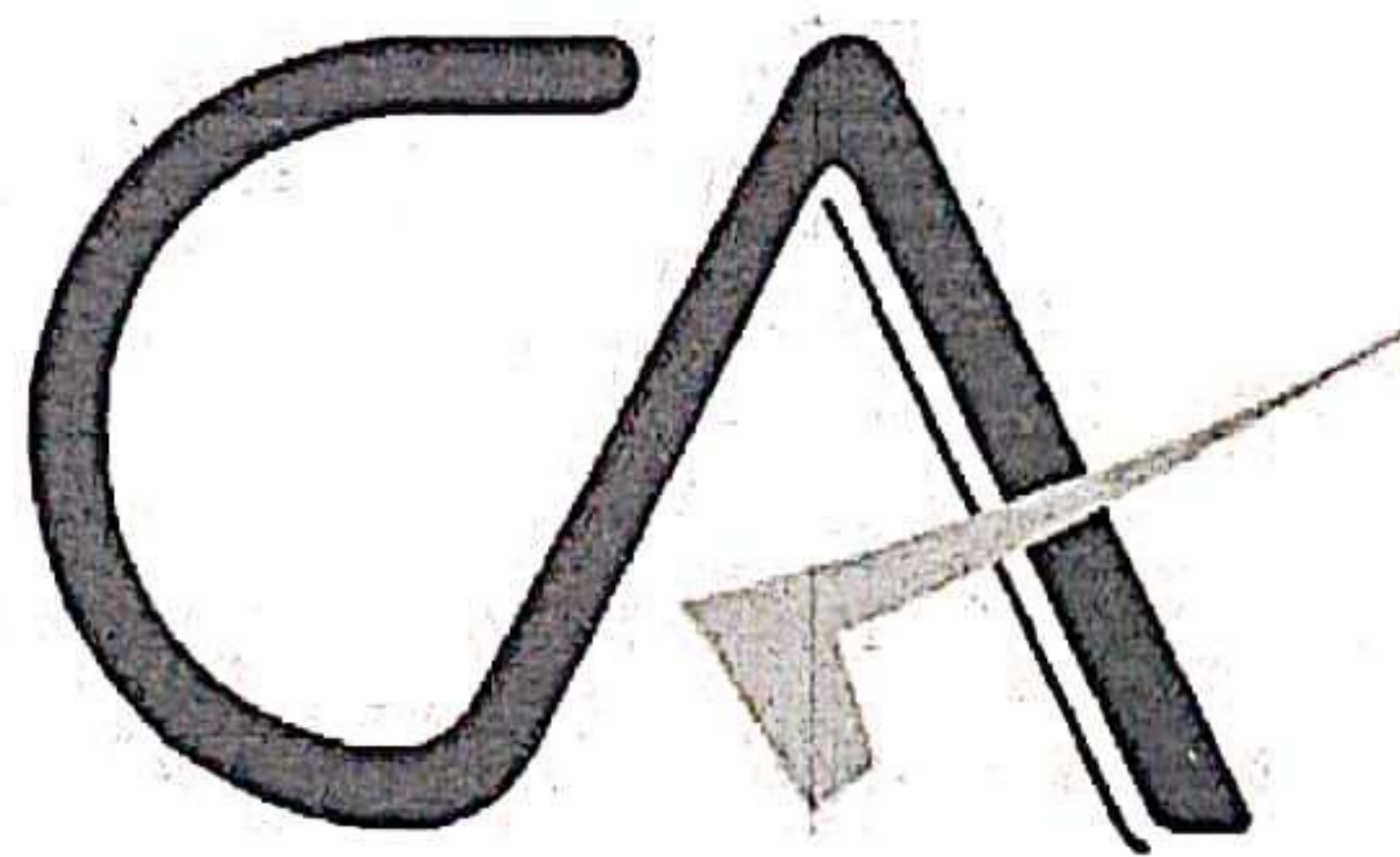


MUNICIPAL COUNCIL CHANDIA

District - Umaria

AUDIT REPORT- 2023-24



S B A & Company
Chartered Accountant



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL CHANDIA, DISTRICT UMARIA (M.P)** for the year ended 31st March 2024, 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, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date:- 24.09.2024

Place:-

For **SBA & COMPANY**
Chartered Accountants

CA Vikash Jain
(Partner)

Mem. No. : 078245

UDIN 24078245BKCAZX1915

MUNICIPAL COUNCIL CHANDIA

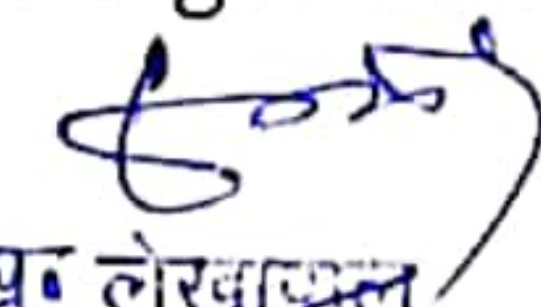
AUDIT OBSERVATIONS

Audit of Revenue

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

Audit of Expenditures

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


प्र. लेखाप्रसन्न
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



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

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

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

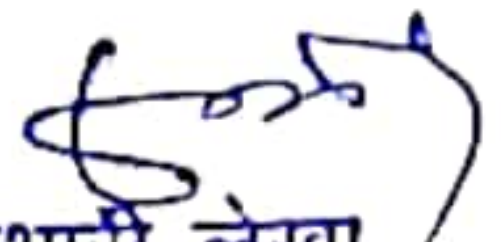
Audit of Book Keeping

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

Accounts Department

Audit observations are as follow -

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


प्रभारी लेखा
नगर परिषद चंदिया
जिला-समस्तीपुर (म.प.)

20/11/15
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समस्तीपुर (म.प.)



Store Department

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

Revenue Department

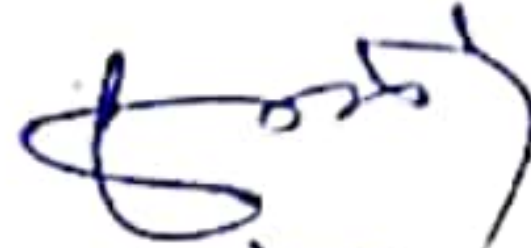
- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

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

Water Supply Department

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


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

2011
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



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

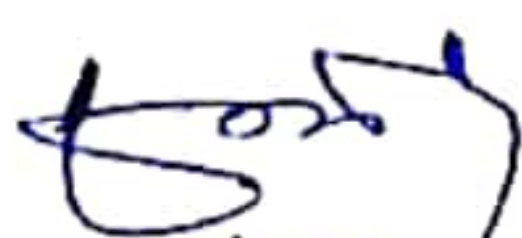
- While Auditing, we found that there were no any FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

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

Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.


प्रभारी लेखा
नगर परिषद चंदिया
जिला-समस्तीपुरा

20/11/24
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समस्तीपुरा (न.प्र.)



- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

Date:- 24.09.2024

Place:-

For SBA & COMPANY

Chartered Accountants



CA Vikash Jain
(Partner)

Mem. No. : 078245

प्रभारी लेखा
नगर परिषद चंदिका
जिला-उमरिया (म.प्र.)

20/11/24
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिका
जिला-उमरिया (म.प्र.)

Municipal Council Chandia

1

BALANCE SHEET

As on 31 March 2024

S.No.	Particulars	Schedule No.	2023-24 Current Year (Rs)	2022-23 Previous Year (Rs)
M	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,30,74,220.14	2,24,10,974.77
	Earmarked Funds	B-2	9,33,771.65	9,33,771.65
	Reserves	B-3	7,89,79,100.27	7,90,79,311.79
	Total Reserves and Surplus		10,29,87,092.06	10,24,24,058.21
A2	Grants, Contributions for	B-4	7,48,83,080.91	6,84,33,231.91
	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
A3	Total Loans		7,48,83,080.91	6,84,33,231.91
	TOTAL SOURCES OF FUNDS [A1-A3]		17,78,70,172.97	17,08,57,290.12
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		12,13,21,828.32	11,49,97,399.08
	Less: Accumulated Depreciation		5,18,79,321.46	4,54,54,680.70
	Net Block		6,94,42,506.86	6,95,42,718.38
	Capital work-in-progress		2,81,92,397.87	2,41,90,705.49
	Total Fixed Assets		9,76,34,904.73	9,37,33,423.87
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans &			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	18,92,447.00	19,97,422.00
	Gross amount outstanding			
	Less: Accumulated provision		-	37,681.00
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	8,09,08,665.07	7,81,51,279.76
	Loans, advances and deposits	B-18	5,57,927.00	5,57,927.00
	Total Current Assets		8,33,59,039.07	8,07,44,309.76
B4	Current Liabilities and			
	Deposits received	B-7	11,91,350.83	11,78,395.68
	Deposit works	B-8	-	-
	Other liabilities (Sundry	B-9	14,02,857.00	17,29,321.83
	Provisions	B-10	5,29,563.00	7,12,726.00
	Total Current Liabilities		31,23,770.83	36,20,443.51
B5	Net Current Assets (B3-B4)		8,02,35,268.24	7,71,23,866.25
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to	B-20		
	TOTAL APPLICATION OF		17,78,70,172.97	17,08,57,290.12
	Notes to the Balance Sheet - Attached			

प्रभारी लेखा
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)



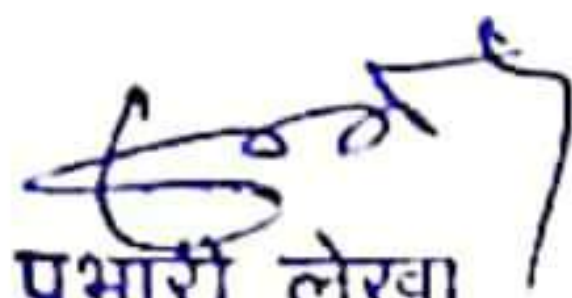
For SBA & COMPANY
Chartered Accountants

CA Vikash Jain
(Partner)
Mem. No. : 0782451

Municipal Council Chandia

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					2,24,10,974.77
	Additions during the year					
	Surplus for the year					7,00,626.37
	Addition					-
	Total (Rs.)					2,31,11,601.14
	Deductions during the year					
3101000	Deficit for the year					37,381.00
	Transfers					
	Balance at the end of the current year					2,30,74,220.14


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

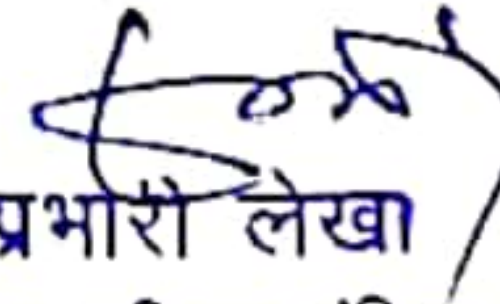
20/11/24
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	933771.65	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	0.00	0.00	
Total (b)	933771.65	0.00	
(c) Payments out of funds			
[I] Capital expenditure on Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
Total (c)	0.00	0.00	
Net Balance of Special Funds (a + b) - (c)	933771.65	0.00	


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

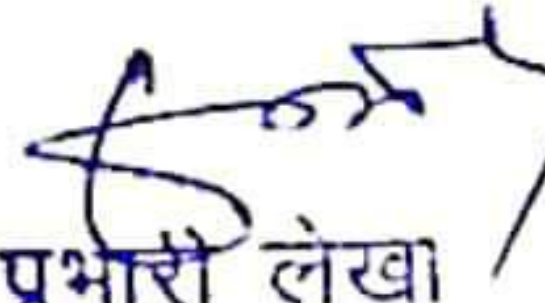
20/11/16
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

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)
	Capital Contribution	7,90,79,311.79	63,24,429.24	8,54,03,741.03	64,24,640.76	7,89,79,100.27
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	7,90,79,311.79	63,24,429.24	8,54,03,741.03	64,24,640.76	7,89,79,100.27


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/21
 मुख्य कार्यपालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

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
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	3,92,25,799.00	2,92,07,432.91	-		
(b) Additions to the Grants *					
Grant received during the year	83,23,788.00	2,08,29,178.00			
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	83,23,788.00	2,08,29,178.00	-	-	-
Total (a + b)	4,75,49,587.00	5,00,36,610.91	-	-	-
(c) Payments out of funds					
Capital expenditure on Fixed Assets	20,51,445.00	42,72,984.24			
Capital Expenditure on Other Revenue Expenditure on Salary, Wages, allowances etc.	99,78,836.00	63,99,851.76			
Rent					
Other:					-
Loss on disposal of Grant Investments					
Capital Reserve Investments					
Grants Refunded		-			
Other administrative charges					
Total (c)	1,20,30,281.00	1,06,72,836.00	-	-	-
Net balance at the year end(a+b)- (c)	3,55,19,306.00	3,93,63,774.91	-	-	-
Total		7,48,83,080.91			


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)


 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-5: Secured Loans

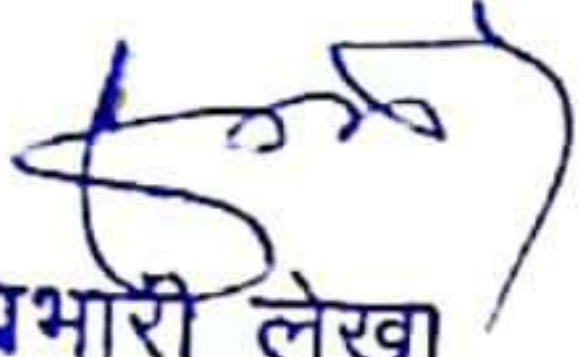
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	-	-
	Total Secured Loans	-	-

Notes:

- The nature of the Security shall be specified in each of these categories;
- Particulars of any guarantees given shall be disclosed;
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.



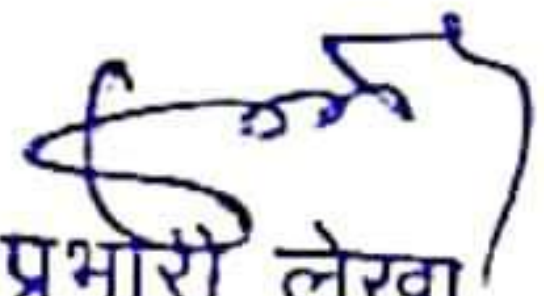
20hit
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

Municipal Council Chandia
Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Un-Secured Loans	-	-

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/16
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
340100	From Contractors	7,15,350.83	7,02,395.68
34020	From Revenues	4,76,000.00	4,76,000.00
	From staff		
	From Others		
	Total deposits received	11,91,350.83	11,78,395.68


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/14
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additon during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				
	Electrical works				
	Others	0			
	Total of deposit works				


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/17
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	8,30,338.00	10,47,839.83
	Interest Accrued and Due	-	-
	Recoveries Payable	5,72,519.00	6,81,482.00
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues		
	Others	-	-
		14,02,857.00	17,29,321.83


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/14
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

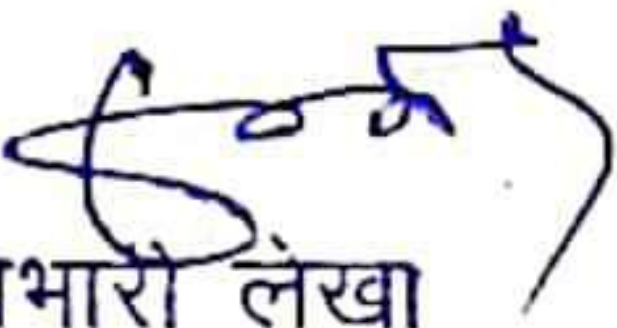


Municipal Council Chandia

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses	5,29,563.00	7,12,726.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	5,29,563.00	7,12,726.00




 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-समरिया (म.प्र.)

20h1f
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-समरिया (म.प्र.)

Municipal Council Chandla
Schedule II-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	10,61,002	-	-	10,61,002.00	-	-	-	-	10,61,002	-
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	3,73,21,210.60	-	-	3,73,21,210.60	47,05,741.16	10,87,182.31	-	57,92,923.47	3,15,28,287	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41040	* Roads and Bridges	4,27,93,885	7,07,469	-	4,35,01,854.06	2,57,80,022.63	25,31,690.20	-	2,83,11,712.83	1,51,90,141	-
41040	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41051	* Sewerage and drainage	36,32,696	6,04,480	-	42,37,176.09	8,97,447.58	2,22,648.57	-	11,20,096.15	31,17,080	-
41042	* Water ways	36,44,494	-	-	36,44,493.59	9,65,515.93	2,67,897.77	-	12,33,413.70	24,11,080	-
41033	* Public Lighting	1,16,97,409	-	-	1,16,97,408.93	56,67,596.42	10,73,189.30	-	67,40,785.72	49,56,623	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41034	Sanitation & SVM	-	-	-	-	-	-	-	-	-	-
41040	* Plants & Machinery	12,53,892	1,75,202	-	19,29,093.67	9,79,164.22	94,992.95	-	10,74,157.17	8,54,937	-
41050	* Vehicles	81,06,181	45,81,500	-	1,27,89,681.96	39,16,745.06	8,87,293.59	-	48,04,038.65	79,85,642	-
41060	* Office & other equipment	20,65,774	1,55,278	-	22,21,051.70	7,61,664.80	1,45,938.69	-	9,07,603.49	13,13,448	-
41070	* Furniture, fixtures, fittings and electrical appliances	12,72,037	-	-	12,72,036.86	5,95,822.45	67,621.44	-	6,63,443.89	6,08,593	-
41060	* Other fixed assets	16,46,820	-	-	16,46,819.86	11,84,960.45	46,185.94	-	12,31,146.39	4,15,673	-
	Total	11,49,97,399.08	63,24,429.24	-	12,13,21,828.32	4,54,54,681	64,24,640.76	-	5,18,79,321.46	6,94,42,507	-
41210	Work-in-progress	2,41,90,705.49	53,14,142	13,12,449	2,81,92,398	-	-	-	-	2,81,92,398	-
	Total	13,91,88,105	1,16,38,570.87	13,12,449	14,95,14,226.19	4,54,54,681	64,24,641	-	5,18,79,321.46	9,76,34,905	-



2024
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-छमरिया (म.प्र.)

(Signature)
प्रभारी लेखा
नगर परिषद चंदिया
जिला-छमरिया (म.प्र.)

Municipal Council Chandia
Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments			0	0
	Total of Investments			0	0
	General Fund				



20/11/21
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

[Signature]
प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

Municipal Council Chandia
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.)
4208000	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			-	-
	Total of Investments General Fund		-	-	-


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/18
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose		-
	Tools Others		-
	Total Stock in hand		-

प्रभासी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

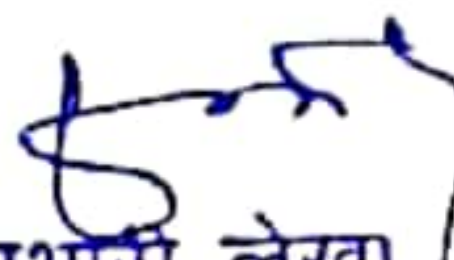
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	4,32,712	-	4,32,712	4,32,712
	More than 5 years*			-	
	Sub - total	4,32,712	-	4,32,712	4,32,712
	Less: State Government Cesses/Levies				
	Net Receivables of Property	4,32,712	-	4,32,712	4,32,712
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	7,88,020	-	7,88,020	8,92,995
	More than 3 years*	-			
	Sub - total	7,88,020	-	7,88,020	8,92,995
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges . Taxes	7,88,020	-	7,88,020	8,92,995
43130	<u>Receivable for Water Taxes</u>				
	Less than 3 years	6,71,715		6,71,715	6,71,715
	More than 3 years*				
	Sub - total	6,71,715	-	6,71,715	6,71,715
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	6,71,715	-	6,71,715	6,71,715
43140	<u>Receivables for Other Source</u>				
	Less than 3 years	-		-	
	More than 3 years*				
	Sub - total	-	-	-	-
43150	<u>Receivables from Control Account</u>				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	18,92,447.00	-	18,92,447.00	19,97,422.00


 प्रभाश लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

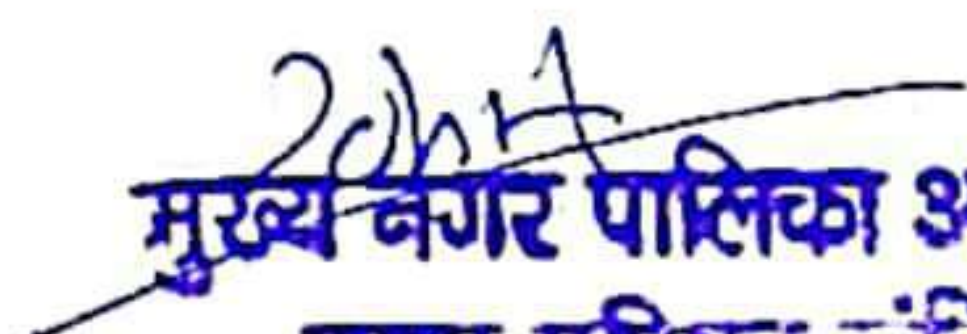

 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia
Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	-	37,681.00
	Total Prepaid expenses	-	37,681.00


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

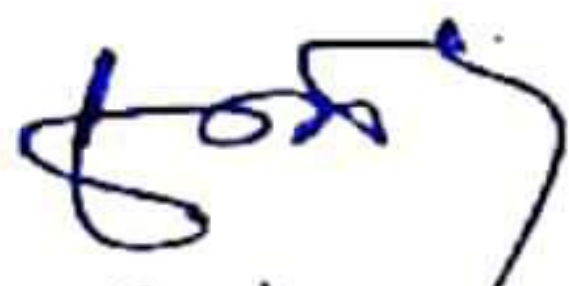

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Municipal Council Chandia

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	-
	Cash In Hand	3,035.00	-
45020	Nationalised Banks	8,09,05,630.07	7,81,51,279.76
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
45021	Balance with Bank - Special Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
4506000	Balance with Bank - Grant Funds		
	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	8,09,08,665.07	7,81,51,279.76

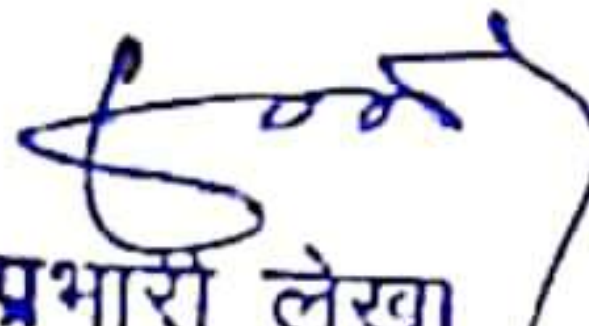

 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

2011
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia
Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	5,57,927.00	-	-	5,57,927.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	[Schedule B-18 (a)]				
	Total Loans, advances, and	5,57,927.00	-	-	5,57,927.00


प्रभारी लेखा
नगर परिषद चंदिया
जिला-समस्तीपुर (म.प्र.)

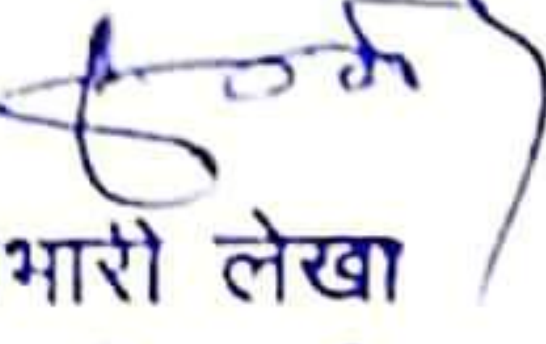
20/11/18
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समस्तीपुर (म.प्र.)



Municipal Council Chandia

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
Total Other Assets			


 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

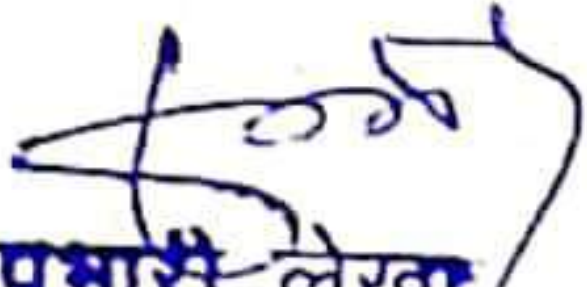

 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		


प्रभासी लेखा
 नगर परिषद चंदिया
 जिला-समस्तीपुरा (म.प्र.)


मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-समस्तीपुरा (म.प्र.)



Municipal Council Chandia
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances*	7,81,51,280			
	<i>Operating Receipts</i>			<i>Operating Payments</i>	
110	Tax Revenue	-	210	Establishment Expenses	70,16,155
120	Assigned Revenues & Compensations	1,08,27,626	220	Administrative Expenses	12,60,381
130	Rental income from Municipal Properties	6,49,116	230	Operations and Maintenance	6,32,478
140	Fees & User Charges	7,18,923	240	Interest & Finance Charges	28,808
150	Sale & Hire Charges	2,58,097	250	Programme Expenses	1,00,000
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Purchase of Stores	
171	Interest Earned	1,97,682	271	Miscellaneous expenses	
180	Other Income	-	285	Prior period	
	<i>Non-Operating Receipts-</i>			<i>Non-Operating Payments</i>	
310	Mucipal Fund	-	310	Mucipal Fund	19,345
	Adjustment	-	331	Loan Repayment	
340	Deposits Received	-	340	Refund of Deposits	2,22,474
341	Deposits work	-	341	Deposit Work	
320	Grants and contribution for specific purposes	2,71,64,461	35020	Recoveries Payable	9,51,499
350	Other Liabilities	-	35011	Employee Liabilities	90,01,308
35090	Sale proceeds from Assets	-	35010	Creditors	1,88,54,359
35090	Realisation of Investment - General Fund	-		Adustment totatling	18,036
35090	Realisation of Investment - Other Funds	-	35080	Miscellaneous	
420	Invenstment	-	36010	Provisions for Expense	5,39,315
35041	Revenue Collected in Advance		410	Acquisition / Purchase of Fixed Assets	-
	Loans & Advances to Employees	-			
	Other Loans & Advances (recovery)	-	420	Investments - General Fund	-
431	Sundry depbttores	15,85,639	421	Investments - Other Funds	-
			430	Stock- in- hand	-
			460	Loan & Advance	-
				Closing Balances #	8,09,08,665
				TOTAL	11,95,52,823
	TOTAL	11,95,52,823			

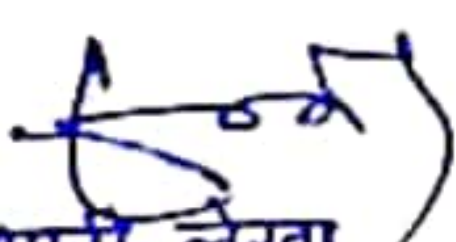
प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

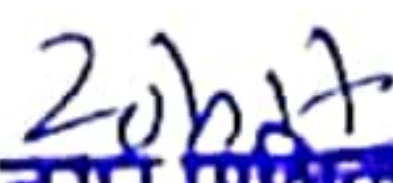
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

(0)
For SBA & COMPANY
Chartered Accountants
INDORE
CA Vikash Jain
(Partner)
Mem. No. : 078245

Municipal Council Chandia
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	14,80,664	21,70,081
	Assigned Revenues & Compensation	IE-2	1,08,27,626	1,60,67,185
	Rental Income from Municipal Properties	IE-3	6,49,116	4,82,743
	Fees & User Charges	IE-4	7,18,923	2,53,562
	Sale & Hire Charges	IE-5	2,58,097	24,665
	Revenue Grants, Contributions & Subsidies	IE-6	2,17,69,054	1,39,84,562
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	-	1,06,345
	Other Income	IE-9	1,97,682	3,98,016
	Total - INCOME		3,59,01,161	3,34,87,159
B	EXPENDITURE			
	Establishment Expenses	IE-10	1,58,79,752	1,53,57,440
	Administrative Expenses	IE-11	25,69,354	21,71,887
	Operations & Maintenance	IE-12	97,69,275	63,48,483
	Interest & Finance Expenses	IE-13	28,808	27,480
	Programme Expenses	IE-14	5,28,705	1,19,549
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		64,24,641	57,17,510
	Total - EXPENDITURE		3,52,00,535	2,97,42,349
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		7,00,626	37,44,810
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		7,00,626	37,44,810
F	Less: Transfer to Reserve Funds		-	1,003
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		7,00,626	37,43,807


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

For **SBA & COMPANY**
Chartered Accountants

CA Vikash Jain
(Partner)
Mem. No. : 078245

Schedule IE - 1 : Tax Revenue

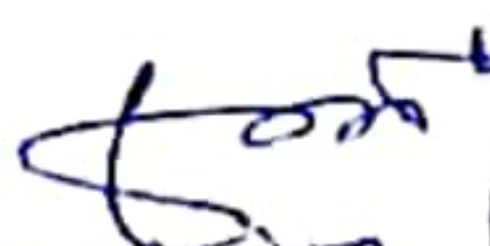
Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	7,05,455	6,65,262
11002	Water tax	7,15,181	7,45,519
11003	Sewerage Tax	-	-
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	60,028	7,59,300
	Sub-total	14,80,664	21,70,081
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	14,80,664	21,70,081

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	7,20,705	2,87,365
12020	Compensation in lieu of Taxes / duties	1,01,06,921	1,57,79,820
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	1,08,27,626	1,60,67,185


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

20/11
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	6,49,116	4,76,276
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	-	6,467
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	6,49,116	4,82,743

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	16,025	44,300
14012	Fees for Grant of Permit	2,23,643	10,898
14013	Fees for Certificate or Extract	6,016	2,656
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	75,467	-
14040	Other Fees	1,66,678	1,64,898
14050	User Charges	51,065	30,810
14060	Entry Fees	1,80,029	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	7,18,923	2,53,562
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	7,18,923	2,53,562

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	1,097	-
15011	Sale of Forms & Publications	2,48,100	23,565
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	4,000	1,100
15041	Hire Charges for Equipment	4,900	-
	Total Income from Sale & Hire charges - income head-wise	2,58,097	24,665

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	2,17,69,054	1,39,84,562
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	2,17,69,054	1,39,84,562

Schedule IE-7: Income from Investments - General Fund

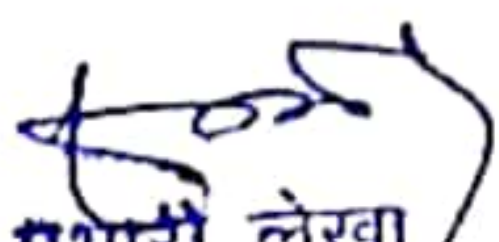
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

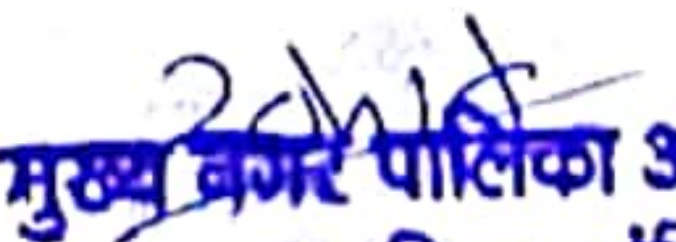
Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	-	1,06,345
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	-	1,06,345

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	1,97,682	3,98,016
	Total Other Income	1,97,682	3,98,016


प्रभारी लेखा
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,50,14,718	1,40,07,839
21020	Benefits and Allowances	6,45,591	13,49,601
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	2,19,443	-
	Total establishment expenses	1,58,79,752	1,53,57,440

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	28,855	-
22012	Communication Expenses	8,997	11,496
22020	Books & Periodicals	5,552	3,000
22021	Printing and Stationery	4,58,961	1,35,070
22030	Traveling & Conveyance	10,95,449	9,24,395
22040	Insurance	37,681	63,026
22050	Audit Fees	41,300	-
22051	Legal Expenses	1,01,000	-
22052	Professional and other Fees	2,60,160	1,88,200
22060	Advertisement and Publicity	4,84,399	2,51,379
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	47,000	5,95,321
	Total administrative expenses	25,69,354	21,71,887

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	8,96,382	34,17,426
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	8,53,050	3,34,605
23050	Repairs & maintenance -Infrastructure Assets	42,01,411	8,61,413
23051	Repairs & maintenance - Civic	21,95,824	13,19,406
23052	Repairs & maintenance - Buildings	1,00,948	1,90,100
23053	Repairs & maintenance - Vehicles	1,55,411	25,150
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	72,530	15,695
23056	Repairs & maintenance - Electrical Appliances	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	12,93,720	1,84,688
	Total operations & maintenance	63,48,275	63,48,483

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
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	28,808	27,480
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	28,808	27,480

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	19,872	69,549
25020	Own Programs	3,31,954	-
25030	Share in Programs of others	1,76,879	50,000
	Total Programme Expenses	5,28,705	1,19,549

Schedule IE-15: Revenue Grants, Contributions & Subsidies

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

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		-
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off		

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

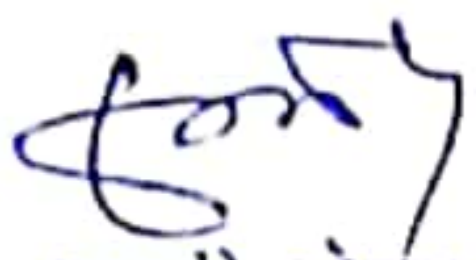


Schedule IE-17: Miscellaneous Expenses

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 Income (b)	-	
	Total Prior Period (Net) (a-b)	-	-


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

20/11/17
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

NAME OF ULB :- CHANDIA
NAME OF AUDITOR :- SBA

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2022-23	2023-24			
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	2,92,911	4,08,467.00	39.45%	Tax collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	2,21,555	2,96,988.00	34.05%	Tax collection has increased in a very good way	
c.	Devlopment Tax	1,24,060	82,665.00	-33.37%	Tax collection has Reduced in a Gracefully	
d.	Education Cess	5,33,390	82,338.00	-84.56%	Tax collection has Reduced in a Gracefully	
TOTAL (A)		11,71,916	8,70,458			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	-	-		Tax collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	6,71,813	7,15,181	6.46%	Tax collection has increased in a very good way	
c.	Market Fees	4,82,743	6,49,116	34.46%	Tax collection has increased in a very good way	
d.	Other Fees & Taxes	-	-			
TOTAL (B)		11,54,556	13,64,297			

GRANT TOTAL (A) + (B) 23,26,472.00 22,34,755.00



20/11
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उपरिया (म.प्र.)

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उपरिया (म.प्र.)

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



20/11/24
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

पं. प्र.
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During 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 purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund 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 scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	145.69%	No Such Major Observation found	The Total Expenses is very High in the comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	32.57%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.

Date :
Place : Bhopal

Zohit
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

[Signature]
प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



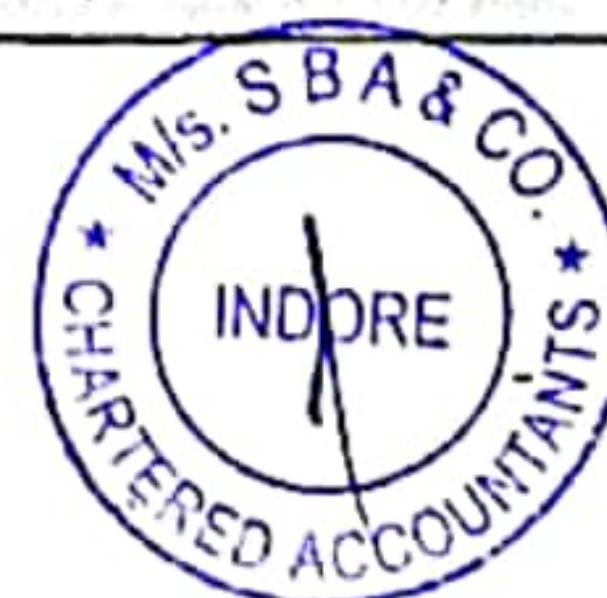
Nagar Palika Chandia
STATEMENT OF CASHFLOW

(As On 31 March 2024)

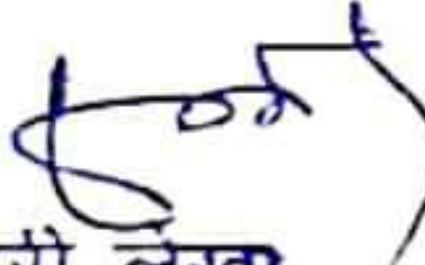
(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		37,43,807.10	7,00,626.37	7,00,626.37
Add: Adjustments For				
Depreciation	57,17,510.44		64,24,640.76	
Interest And Finance Expenses	27,479.83	57,44,990.27	28,807.52	64,53,448.28
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		37,381.00	
Investment Income	-		-	
Transfer To Reserves	46,32,591.00		63,24,429.24	
Interest Income Received	1,06,345.00	47,38,936.00	1,97,682.00	(65,59,492.24)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		1,42,27,733.37		1,37,13,566.89
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(3,13,852.00)		1,04,975.00	
(Increase)/Decrease In Stock In Hand	-		-	
(Increase)/Decrease In Prepaid Expenses	(12,336.50)		37,681.00	
(Increase)/Decrease In Other Current Assets	-	(3,26,188.50)	-	
(Decrease)/Increase In Deposits Received	(12,855.00)		12,955.15	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	6,88,641.00		(3,26,464.83)	
(Decrease)/Increase In Provisions	2,97,561.00	9,73,347.00	(1,83,163.00)	
Extra ordinary items (please specify)				(3,54,016.68)
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		1,48,74,891.87		1,33,59,550.21
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	46,32,591.00		63,24,429.24	
(Increase)/Decrease In Special Funds/ Grants	-		-	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	10,84,919.44		1,00,211.52	
(Purchase) Of Investments		57,17,510.44	-	64,24,640.76
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	1,06,345.00	1,06,345.00	1,06,345.00	1,06,345.00
Net cash generated from/(used in) investing activities [B]		58,23,855.44		65,30,985.76
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received प्रभारी लेखा				
Less: नगर परिषद चंदिया				
जिला-उमरिया (म.प्र.)				

2024
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Interest & Finance Expenses	27,479.83	(27,479.83)	(28,807.52)	(28,807.52)
Net Cash Generated From/(Used In) Financing Activities [C]		78,865.17		(28,807.52)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		2,07,77,612.48		1,98,61,728.45
Cash And Cash Equivalent At Beginning Of The Period		6,30,90,820.16		7,81,51,279.76
Cash and cash equivalent at end of the period		7,81,51,279.76		8,09,08,665.07
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		-		
Cash balances	-		-	
Bank balances	7,81,51,279.76		8,09,08,665.07	8,09,08,665.07
Total Of The Breakup Of Cash And Cash Equivalents	-			-

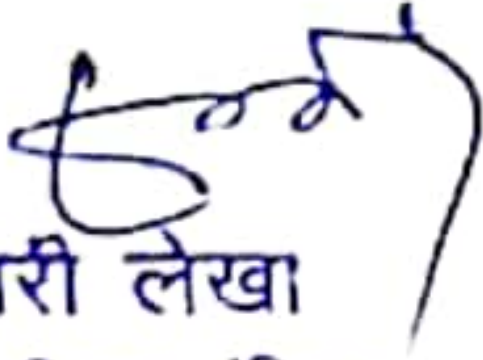

 प्रभारी लेखा
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)

20/11/17
 मुख्य नगर पालिका अधिकारी
 नगर परिषद चंदिया
 जिला-उमरिया (म.प्र.)



Municipal Council Chandia
BANK BALANCE SHEET
As on 31 March 2024

No	Bank Name	Account No	Opening Balance	Closing Balance	Opening balance	Closing Balance
			Cash Book	Cash Book	Pass Book	Pass Book
1	State Bank Of India	11487845465	6,31,507.65	7,79,476.65	6,31,507.65	7,79,476.65
2	State Bank Of India	19263	15,80,904.10	15,80,904.10	15,80,904.10	15,80,904.10
3	State Bank Of India	3532	11,489.00	11,489.00	11,489.00	11,489.50
4	HDFC	6427	60,638.00	62,944.00	60,638.00	62,944.00
5	Canare Bank	484015201	66,45,569.05	41,55,307.05	66,45,569.05	41,55,307.05
6	Union Bank	18636	3,157.00	3,244.00	3,157.00	3,244.00
7	State Bank Of India	139052	3,64,803.00	3,59,803.50	3,64,803.00	3,59,803.50
8	State Bank Of India	19105	6,88,33,866.96	7,39,52,461.77	6,89,89,036.56	7,46,05,466.13
	Total		7,81,31,934.76	8,09,05,630.07	7,82,87,104.36	8,15,58,634.93


प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

20/4/24
मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



Municipal Council Chandia
SBI
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book		7,46,05,466.13
Opening Difference		(1,55,619.10)
Less - Amount cr In Cash Book But Not dr In Pass Book		-
Cash Book		4,47,530.00
	Date	Amount
	23-08-23	29,527.00
	23-08-23	32,682.00
	23-08-23	41,326.00
	25-08-23	43,176.00
	25-08-23	26,206.00
	25-08-23	17,454.00
	12-12-23	95,752.00
	20-03-24	1,61,407.00
		4,47,530.00
Less - Amount cr In Cash Book But Not dr In Pass Book		(9,26,879.26)
	Date	Amount
	11-05-23	1,692.00
	11-05-23	1,692.00
	17-05-23	16,316.95
	17-05-23	16,316.80
	17-05-23	548.64
	17-05-23	274.32
	18-05-23	549.20
	18-05-23	274.60
	19-05-23	17,377.93
	19-05-23	17,377.93
	19-05-23	942.92
	26-05-23	837.20
	26-05-23	837.20
	26-05-23	418.60

प्रभारी लेखा
नगर परिषद चंदिया
जिला-समस्तीपुरा

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समस्तीपुरा (म.प्र.)



26-05-23	307.20
05-06-23	18,635.38
05-06-23	4,200.00
05-06-23	4,230.00
06-06-23	2,600.00
06-06-23	330.00
08-06-23	880.00
14-06-23	312.00
14-06-23	1,568.00
14-06-23	333.00
20-06-23	3,354.68
20-06-23	658.88
20-06-23	1,470.00
20-06-23	1,050.00
20-06-23	4,980.00
21-06-23	378.00
28-06-23	508.00
28-06-23	144.00
28-06-23	168.00
28-06-23	900.00
28-06-23	19,774.00
04-07-23	840.00
04-07-23	994.00
11-07-23	25,609.80
14-07-23	3,848.00
14-07-23	363.00
19-07-23	1,691.00
19-07-23	2,536.00
24-07-23	182.00
24-07-23	1,278.00
24-07-23	1,246.00
24-07-23	210.00
25-07-23	3,374.00
25-07-23	4,220.00
25-07-23	600.00
31-07-23	1,484.00
31-07-23	122.00
31-07-23	868.00
31-07-23	1,362.00
10-08-23	156.00
10-08-23	984.00
11-08-23	2,149.00
14-08-23	993.60
22-08-23	3,150.00
22-08-23	3,340.00
22-08-23	5,905.00
25-08-23	996.00

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



25-08-23	993.00
25-08-23	2,000.00
29-08-23	3,500.00
29-08-23	4,389.00
29-08-23	4,389.00
01-09-23	108.00
01-09-23	888.00
01-09-23	5,826.00
01-09-23	5,820.00
04-09-23	612.00
04-09-23	1,340.00
06-09-23	2,000.00
06-09-23	512.00
06-09-23	784.00
19-09-23	3,328.00
22-09-23	1,688.00
22-09-23	308.00
27-09-23	124.00
29-09-23	16,488.00
03-10-23	72,849.00
05-10-23	31,521.43
20-10-23	320.00
20-10-23	1,012.00
23-10-23	838.00
23-10-23	229.00
25-10-23	6,712.00
25-10-23	6,657.00
28-10-23	169.00
01-11-23	3,372.00
06-11-23	833.00
06-11-23	3,300.00
09-11-23	2,890.00
09-11-23	1,620.00
09-11-23	660.00
09-11-23	3,373.00
09-11-23	1,692.00
14-11-23	6,528.00
14-11-23	1,476.00
04-12-23	5,000.00
05-12-23	2,966.00
05-12-23	872.00
06-12-23	1,41,393.00
07-12-23	398.00
07-12-23	3,000.00
07-12-23	1,333.00
15-12-23	3,190.00
15-12-23	662.00

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



17-12-23	2,340.00
19-12-23	6,336.00
19-12-23	6,493.00
24-01-24	1,680.00
05-01-24	200.00
05-01-24	2,500.00
03-01-24	770.00
01-02-24	8,348.00
01-02-24	8,048.00
01-02-24	8,015.00
01-02-24	4,185.00
07-02-24	5,126.00
08-02-24	519.00
08-02-24	2,500.00
08-02-24	4,625.00
08-02-24	378.00
09-02-24	3,234.00
09-02-24	333.00
09-02-24	676.00
09-02-24	3,306.00
14-02-24	1,667.00
15-02-24	14.00
15-02-24	116.00
15-02-24	2,290.00
15-02-24	221.00
15-02-24	120.00
21-02-24	3,917.00
21-02-24	374.00
22-02-24	3,213.00
22-02-24	1,302.00
24-02-24	2,970.00
24-02-24	650.00
26-02-24	400.00
26-02-24	399.00
26-02-24	132.00
29-02-24	10,000.00
29-02-24	45,000.00
22-03-24	8,400.00
01-03-24	1,55,322.00
06-03-24	1,502.00
06-03-24	16,916.00
12-03-24	4,011.00
13-03-24	2,484.00
14-03-24	676.00
14-03-24	4,857.00
18-03-24	7,106.00
18-03-24	4,260.00

प्रभारी लेखा
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-उमरिया (म.प्र.)



18-03-24	674.00
22-03-24	388.00
22-03-24	6,673.00
21-03-24	512.00

9,26,879.26

Less _ totaling mistake

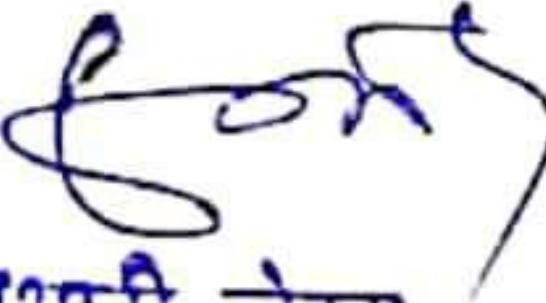
Date	Amount
12-04-23	(12,702.00)
25-05-23	3.00
06-07-23	10,000.00
04-12-23	4.00
23-12-23	(15,341.00)
	(18,036.00)

(18,036.00)

Closing Balance As Per cash Book

7,39,52,461.77

7,39,52,461.77


प्रभारी लेखा
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद चंदिया
जिला-समरिया (म.प्र.)

