NAGAR PALIKA CHHATARPUR
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	529,923,235.49	159,759,830.00
	Earmarked Funds	B-2	2,745,842.00	
	Reserves	B-3	199,883,494.05	904,233.00
	Total Reserves and Surplus		**732,552,571.54**	**160,664,063.00**
A-2	**Grants, Contributions for Specific Purpose**	B-4	**418,561,897.00**	**798,947,631.00**
A3	**Loans**			
	Secured Loans	B-5	26,413,307.00	7,565,307.00
	Unsecured Loans	B-6	-	-
	Total Loans		26,413,307.00	7,565,307.00
	TOTAL SOURCES OF FUNDS (A1-A3)		**1,177,527,775.54**	**967,177,001.00**
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		689,408,406.00	428,946,490.00
	Less : Accumulated Depreciation		61,528,801.95	
	Net Block		627,879,604.05	428,946,490.00
	Capital Work in Progress		115,634,508.00	103,969,148.00
	Total Fixed Assets		**743,514,112.05**	**532,915,638.00**
B2	**Investments**			
	Investments-General Fund	B-12	83,108,154.00	46,731,000.00
	Investments-other Fund	B-13	-	6,672,476.00
	Add ;-Accrued Interest			
	Total Investment		**83,108,154.00**	**53,403,476.00**
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	-	
	Sundry Debtors (Receivables)	B-15	153,779,998.00	29,778,128.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	
	Cash and Bank Balance	B-17	308,461,299.97	454,829,122.00
	Loans , advances and deposits	B-18	2,464,124.00	2,814,124.00
	Total Current Assets		**464,705,421.97**	**487,421,374.00**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	24,971,252.06	25,259,780.00
	Deposits Works	B-8	-	
	Other liabilities(Sundry Creditors)	B-9	88,828,660.42	81,303,707.00
	Provisions	B-10	-	
	Total Current Liabilities		**113,799,912.48**	**106,563,487.00**
B5	**Net Current Assets (B3-B4)**		**350,905,509.49**	**380,857,887.00**
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20		-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**1,177,527,775.54**	**967,177,001.00**

NAGAR PALIKA CHHATARPUR
Chief Municipal Officer

For Patidar & Associates
CA Neelesh Patidar
MRN 418806
FRN 012264C
UDIN 24418806BKDFMX2967

Accounts Officer
सहायक लेखाधिकारी
नगर पालिका परिषद
छतरपुर(म.प्र.)

Amt. in lakhs

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		159,759,830.00	-	159,759,830.00
Addition during the year				-
. Surplus for the year			34,937,351.24	34,937,351.24
. Transfers		335,226,054.25	-	335,226,054.25
				-
Total (Rs.)	-	335,226,054.25	34,937,351.24	370,163,405.49
Deductions during the year			-	-
. Deficit for the year				-
. Transfers- Urban & Poor settlement		-	-	-
. Transfers- other			-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	494,985,884.25	34,937,351.24	529,923,235.49

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	-	-	-	-
(b) Additions to the Special		-	-	-
Fund				-
Grant Received from Govt.				-
* Transfer From Municipal Fund	-	-	-	-
* Interest / Dividend earned on				-
Special Fund Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Mandatory Transfer from Revenue Collection	2,745,842.00			2,745,842.00
Total (b)	2,745,842.00	0.00	0.00	2,745,842.00
(c) Payments out of Funds				
[I] Capital Expenditure on				-
* Fixed Assets				-
				-
[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				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	2,745,842.00	-	-	2,745,842.00

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Amt. in lakhs

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	-	260,508,063.00	61,528,801.95	**198,979,261.05**
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	904,233.00	-	-	**904,233.00**
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	**904,233.00**	**260,508,063.00**	**61,528,801.95**	**199,883,494.05**

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	**3201000**	**3202000**	**3208000**	
(a) Opening Balance	**410,861,929.00**	**228,657,945.00**	**159,427,757.00**	**798,947,631.00**
(b) Additions to the Grants*				
* Grant received during the year	254,148,083.00	187,709,381.00	413,000.00	442,270,464.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		28,256,634.00		28,256,634.00
Total (b)	254,148,083.00	215,966,015.00	413,000.00	470,527,098.00
Total (a+b)	**665,010,012.00**	**444,623,960.00**	**159,840,757.00**	**1,269,474,729.00**
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	161,450,227.00	99,057,836.00	-	260,508,063.00
* others		-		-
[II] Revenue Expenditure on	-	-	-	-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	236,742,655.00	40,399,870.00	-	277,142,525.00
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer	164,674,601.00	148,124,325.00	463,318.00	313,262,244.00
Total (c)	**562,867,483.00**	**287,582,031.00**	**463,318.00**	**850,912,832.00**
Net Balance at the year end (a+b)-(c)	**102,142,529.00**	**157,041,929.00**	**159,377,439.00**	**418,561,897.00**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	15th Finance Commission	15th Finance Commission Basic	Sansad Nidhi	Pradhan Mantri Awas Yojna	NULM	AMRUT	MPLADS	TOTAL
(a) Opening Balance	**341,019,023.00**	**3,105,570.00**		**63,854,069.00**			**2,883,267.00**	**410,861,929.00**
(b) Additions to the Grants*								
* Grant received during the year	30,530,077.00	20,353,385.00	1,500,000.00	190,639,820.00	6,848,547.00	1,844,254.00	2,432,000.00	254,148,083.00
* Interest / Dividend earned on Grant Investments	-							-
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	30,530,077.00	20,353,385.00	1,500,000.00	190,639,820.00	6,848,547.00	1,844,254.00	2,432,000.00	254,148,083.00
Total (a+b)	**371,549,100.00**	**23,458,955.00**	**1,500,000.00**	**254,493,889.00**	**6,848,547.00**	**1,844,254.00**	**5,315,267.00**	665,010,012.00
(c) Payments out of Funds								
[I] Capital Expenditure on								
* Fixed Assets	140,703,917.00	19,310,793.00	1,435,517.00	-	-	-	-	161,450,227.00
* others								
[ii] Revenue Expenditure on								
* Salary , Wages and allowances etc.	-	-	-	-	-	-	-	-
* Rent Other administrative charges								
* others	30,824,850.00	4,088,701.00	64,483.00	190,639,820.00	6,848,547.00	1,844,254.00	2,432,000.00	236,742,655.00
[III] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund & grant refund	106,087,265.00		-	55,704,069.00		-	2,883,267.00	164,674,601.00
Total (c)	**277,616,032.00**	**23,399,494.00**	**1,500,000.00**	**246,343,889.00**	**6,848,547.00**	**1,844,254.00**	5,315,267.00	562,367,483.00
Net Balance at the year end (a+b)-(c)	**93,933,068.00**	**59,461.00**	-	8,150,000.00	-	-	-	**102,142,529.00**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grants from State Finance Commission (12Th)	SBM	Grant For Road Development	CM Adhosanrachna
(a) Opening Balance	29,871,700.00	7,054.00	21,689,863.00	80,067,107.00	31,263,867.00
(b) Additions to the Grants*					
* Grant received during the year	70,058,000.00	-	34,528,236.00	23,832,610.00	4,909,320.00
*Transfer From Municipal Fund	-	-			
* Interest / Dividend earned on Grant Investments					
* Profit on Disposal of Special Fund Investments					
* Appreciation in Value of Special Fund Investments					
* Other addition (Specify nature)					
Total (b)	70,058,000.00	-	34,528,236.00	23,832,610.00	4,909,320.00
Total (a+b)	**99,929,700.00**	**7,054.00**	**56,218,099.00**	**103,899,717.00**	**36,173,187.00**
(c) Payments out of Funds					
[I] Capital Expenditure on					
* Fixed Assets	30,130,902.00	-		38,169,481.00	10,857,930.00
* others					
[ii] Revenue Expenditure on					
* Salary , Wages and allowances etc.	-	-			
* Rent Other administrative charges					
* others	4,640,770.00	-		9,244,201.00	1,282,888.00
[III] Other					
* Loss on Disposal of Special Fund Investments					
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund	21,164,467.00		21,689,863.00	43,084,986.00	21,680,341.00
Total (c)	**55,936,139.00**	-	**21,689,863.00**	**90,498,668.00**	**33,821,159.00**
Net Balance at the year end (a+b)-(c)	43,993,561.00	7,054.00	34,528,236.00	13,401,049.00	2,352,028.00

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NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	IEC Grant	MLA LAD	Jal Sandharan	Other Grant	Grant - Mulboot
(a) Opening Balance		1,580,162.00	5,760,000.00	-	40,921,500.00
(b) Additions to the Grants*					
* Grant received during the year	947,281.00	82,000.00	1,910,000.00	6,770,000.00	35,047,934.00
*Transfer From Municipal Fund					
* Interest / Dividend earned on Grant Investments					
* Profit on Disposal of Special Fund Investments					
* Appreciation in Value of Special Fund Investments					
* Other addition (Specify nature)				14,330,593.00	
Total (b)	947,281.00	82,000.00	1,910,000.00	21,100,593.00	35,047,934.00
Total (a+b)	**947,281.00**	**1,662,162.00**	**7,670,000.00**	**21,100,593.00**	**75,969,434.00**
(c) Payments out of Funds					
[I] Capital Expenditure on					
* Fixed Assets		46,147.00	1,038,573.00	6,770,000.00	10,007,252.00
* others					
[ii] Revenue Expenditure on				-	-
* Salary , Wages and allowances etc.					
* Rent Other administrative charges					
* others	-	46,531.00	211,740.00	-	17,301,569.00
[III] Other					
* Loss on Disposal of Special Fund Investments					
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund		1,569,484.00	5,207,213.00		33,727,971.00
Total (c)	-	1,662,162.00	6,457,526.00	6,770,000.00	61,036,792.00
Net Balance at the year end (a+b)-(c)	947,281.00	-	1,212,474.00	14,330,593.00	14,932,642.00

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	CM Special Pupose	Jan Sampark Nidhi	Mukhmantri Kanyadan Yojana	SDRF	DUTF	Sanjeevani Yojana	TOTAL
(a) Opening Balance	-	716,000.00		16,723,000.00	57,692.00	-	228,657,945.00
(b) Additions to the Grants*							-
* Grant received during the year	1,800,000.00	55,000.00	2,958,000.00	4,811,000.00			187,709,381.00
*Transfer From Municipal Fund	-	-					-
* Interest / Dividend earned on Grant Investments	-						
* Profit on Disposal of Special Fund Investments							-
* Appreciation in Value of Special Fund Investments							-
* Other addition (Specify nature)				5,176,041.00		8,750,000.00	28,256,634.00
Total (b)	1,800,000.00	55,000.00	2,958,000.00	9,987,041.00	-	8,750,000.00	215,966,015.00
Total (a+b)	**1,800,000.00**	**771,000.00**	**2,958,000.00**	**26,710,041.00**	**57,692.00**	**8,750,000.00**	**444,623,960.00**
(c) Payments out of Funds							-
[I] Capital Expenditure on							-
* Fixed Assets	-	-		2,037,551.00			99,057,836.00
* others							-
[ii] Revenue Expenditure on	-	-					-
* Salary , Wages and allowances etc.							-
* Rent Other administrative charges							-
* others		55,000.00	2,958,000.00	151,862.00		4,507,309.00	40,399,870.00
[III] Other							-
* Loss on Disposal of Special Fund Investments							-
* Diminution in Value of Special Fund Investments							-
* Transfer to Municipal Fund		-					148,124,325.00
Total (c)	-	55,000.00	2,958,000.00	2,189,413.00	-	4,507,309.00	287,582,031.00
Net Balance at the year end (a+b)-(c)	1,800,000.00	716,000.00	-	24,520,628.00	57,692.00	4,242,691.00	157,041,929.00

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	26,413,307.00	7,565,307.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**26,413,307.00**	**7,565,307.00**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	**-**	**-**

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	24,380,582.06	25,259,780.00
3402000	From Revenues	590,670.00	
3408000	From others	-	
	Total Unsecured Loans	**24,971,252.06**	**25,259,780.00**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			**74,476,485.48**	**66,403,954.00**
3501100	**Employee Liabilities**			**10,028,723.00**	**11,530,174.00**
3501101	Salaries,Wages and Bonus	1,871,484.00			0.00
3501103	Pension	49,860.00			
3501109	Employee & wages Payable	8,027,335.00			
3501110	Recoveries For Court Penalty for Employee	2,857.00			
3501118	Advance	77,187.00			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			**3,531,860.94**	**2,496,725.00**
	Consolidated Recoveries				
3502000	Payable	19,818.00			
3502004	EPF	(6,774,468.00)			
3502005	GPF	2,586,832.00			
3502006	NPS	(3,292,319.93)			
3502012	Professional Tax	1,102,908.00			
3502017	GST Recovered	518,127.52			
3502021	TDS Employee	95,889.00			
3502022	TDS Contractors	4,398,126.42			
3502024	TDS Special Fund	364.00			
3502025	TDS Scheme Expenses	21,073.00			
3502032	Deduction for work Contract	16,393,523.30			
3502033	Trade tax Deduction	4,150.00			
3502035001	GST Payable	(16,344,888.99)			
3502035005	ESI	(338,112.00)			
3502037	Bank loan Deduction	1,133,060.00			
3502038	Other Deduction	1,542,226.00			
3502039	Labour Welfare Tax	1,025,162.62			
3502040	Family Benefit	1,440,390.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**	791,591.00		791,591.00	872,854.00
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc.	-			-
3509000	**Sale Proceeds**				
	Total			**88,828,660.42**	**81,303,707.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

*Negative figure in some liabilities in sch B9 liabilities pertains to opening balance

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-11 : Fixed Assets

Amt in INR'

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	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, Lakes & Ponds	6,338,806.00	930,958.00		7,269,764.00	-	-	-	-	7,269,764.00	6,338,806.00
41020	Building	58,096,399.00	28,809,117.00	-	86,905,516.00	-	2,623,589.73	-	2,623,589.73	84,281,926.27	58,096,399.00
41030	Road & Bridges	174,235,458.00	131,856,517.00		306,091,975.00	-	35,992,777.52	-	35,992,777.52	270,099,197.48	174,235,458.00
41031	Sewerage And Drainage	68,137,012.00	42,852,601.00	-	110,989,613.00	-	6,396,336.00	-	6,396,336.00	104,593,277.00	68,137,012.00
41032	Waterways	31,016,202.00	30,076,566.00		61,092,768.00	-	6,055,526.15		6,055,526.15	55,037,241.85	31,016,202.00
41033	Public Lighting	47,751,081.00	5,792,112.00		53,543,193.00	-	5,232,354.00	-	5,232,354.00	48,310,839.00	47,751,081.00
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	Plant & Machinery	2,274,436.00	6,954,567.00	-	9,229,003.00	-	613,412.00	-	613,412.00	8,615,591.00	2,274,436.00
41050	Vehicles	32,599,498.00	10,213,954.00	-	42,813,452.00	-	4,010,452.70	-	4,010,452.70	38,802,999.30	32,599,498.00
41060	Office & Other Equipments	2,127,557.00	1,151,140.00		3,278,697.00	-	311,718.05		311,718.05	2,966,978.95	2,127,557.00
41070	Furnitures Fixtures,Fitting & Electrical Appliance	1,979,666.00	1,824,384.00		3,804,050.00	-	292,635.80		292,635.80	3,511,414.20	1,979,666.00
41080	Other Fixed Assets	4,390,375.00	-		4,390,375.00	-	-		-	4,390,375.00	4,390,375.00
											-
											-
	Total	**428,946,490.00**	**260,461,916.00**	**-**	**689,408,406.00**	**-**	**61,528,801.95**	**-**	**61,528,801.95**	**627,879,604.05**	**428,946,490.00**
	Capital Work-in-Progress	103,969,148.00	89,959,576.00	78,294,216.00	115,634,508.00	NA	NA	NA	NA	115,634,508.00	103,969,148.00
	Total	**532,915,638.00**	**350,421,492.00**	**78,294,216.00**	**805,042,914.00**	**-**	**61,528,801.95**	**-**	**61,528,801.95**	**743,514,112.05**	**532,915,638.00**

Additional Disclosures to the Schedule

1. *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3. *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4. *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6. *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7. *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8. *No depriciation is to be charged on Land.*

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NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	83,108,154.00	46,731,000.00
	Total Investments General Fund			**83,108,154.00**	**46,731,000.00**

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	-	-
	Total Investments Other Fund			**-**	**-**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		-	-
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand		**-**	**-**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	10,694,706.00	-	10,694,706.00	11,088,236.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**10,694,706.00**	**-**	**10,694,706.00**	**11,088,236.00**
4312000	Receivable For Other Taxes				
	Less than 3 year	62,634,799.00	-	62,634,799.00	13,805,419.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**62,634,799.00**	**-**	**62,634,799.00**	**13,805,419.00**
4313000	Receivable For water tax				
	Less than 3 year	50,416,517.00	-	50,416,517.00	-
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**50,416,517.00**	**-**	**50,416,517.00**	**-**
4314000	Receivables For Other Sources				
	Less than 3 year	30,033,976.00	-	30,033,976.00	4,884,473.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**30,033,976.00**	**-**	**30,033,976.00**	**4,884,473.00**
4315000	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	**-**	**-**	**-**	**-**
	Total of Sundry Debtors (Receivables)	**153,779,998.00**	**-**	**153,779,998.00**	**29,778,128.00**

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		**-**	**-**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	**Cash Balance**		0.00	0.00
4502000	**Balance with Bank-Municipal Funds**			
4502100	**Nationalised Banks**		223,253,678.27	299,726,845.30
	HDFC (4140)	2,200,297.69		
	SBI (1300)	5,122,915.00		
	BOB (7697)	37,592,739.81		
	CANARA BANK (1498)	6,440,386.93		
	PUNJAB AND SINDH BANK (2414)	240,253.08		
	SBI (1275)	164,921,813.76		
	AU SMALL (5722)	5,798,570.00		
	INDIAN BANK (26107)	936,702.00		
4504000	**Balance with bank Special/Grants Funds**		85,207,621.70	155,102,276.70
	BOB (26708) SBM	35,475,517.00		
	BOB (0949) MMAS	2,352,027.70		
	CBI (2666) SANJEEVANI	4,242,691.00		
	CBI (7595) AMRUT	34,987,386.00		
	PNB (5177) PMAY	8,150,000.00		
4506300	**Scheduled Co-operative Banks**		-	-
4506400	**Post Office**		-	-
	Sub Total		**308,461,299.97**	**454,829,122.00**
	Total Cash and Bank Balances		**308,461,299.97**	**454,829,122.00**

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	**Loans and advances to employees**				
4601091	- Miscellaneous Advances	*2,814,124.00*	*2,027,305.00*	*2,377,305.00*	*2,464,124.00*
4602000	**Employee Provident Fund Loans**	-	-	-	-
4603000	**Loans to others**	-	-	-	-
4604000	**Advance to Suppliers and Contractors**	-	-	-	-
4606000	**Deposit with External Agencies**	-	-	-	-
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	-	-	-	-
	Sub -Total	**2,814,124.00**	**2,027,305.00**	**2,377,305.00**	**2,464,124.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**2,814,124.00**	**2,027,305.00**	**2,377,305.00**	**2,464,124.00**

NAGAR PALIKA CHHATARPUR
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

NAGAR PALIKA CHHATARPUR
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	**INCOME**			
	Tax Revenue	IE - 1	30,589,941.00	48,379,614.00
	Assigned Revenues And Compensation	IE - 2	172,349,519.00	179,505,387.00
	Rental Income From Municipal Properties	IE - 3	22,646,009.00	10,530,938.00
	Fees And User Charges	IE - 4	76,962,955.00	22,624,313.00
	Sales And Hire Charges	IE - 5	3,292,135.00	4,893,223.00
	Revenue Grants, Contibution And Subsidies	IE - 6	211,272,624.95	-
	Income From Investments	IE - 7	2,714,548.00	-
	Interest Earned	IE - 8	3,411,852.00	2,889,406.00
	Other Income	IE - 9	13,965,414.00	28,949,851.00
	TOTAL - INCOME		**537,204,997.95**	**297,772,732.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE - 10	186,478,156.00	188,760,189.00
	Administrative Expenses	IE - 11	13,709,925.84	82,412,822.00
	Operations And Maintainance	IE - 12	121,089,763.00	134,890,121.00
	Interest And Finance Charges	IE - 13	681,217.92	808,095.00
	Programme Expenses	IE - 14	8,271,201.00	5,756,362.00
	Revenue Grants, Contribution And Subsidies	IE - 15	107,762,739.00	-
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	2,437,459.00
	Depreciation		61,528,801.95	
	TOTAL - EXPENDITURE		**499,521,804.71**	**415,065,048.00**
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**37,683,193.24**	**(117,292,316.00)**
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**37,683,193.24**	**(117,292,316.00)**
	Less: Transfer to Reserve Funds		2,745,842.00	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**34,937,351.24**	**(117,292,316.00)**

NAGAR PALIKA CHHATARPUR
Chief Municipal Officer
मुख्य नगरपालिका अधिकारी नगर पालिका परिषद छतरपुर(म.प्र.)

For Patidar & Associates
CA Neelesh Patidar
MRN 418806
FRN 012264C
UDIN 24418806BKDFMX296

Accounts Officer
सहायक लेखाधिकारी
नगर पालिका परिषद
छतरपुर(म.प्र.)

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		22,333,680.00	30,698,702.00
1100101	Property Tax	16,315,680.00		
1100135	Samekit kar	6,018,000.00		
1100200	**Water Tax (Incl. Fees & Charge)**		-	-
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	**Sewerage Tax**			-
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**			
1100600	**Education Tax**		3,972,155.00	5,131,245.00
1100601	Education Cess	3,972,155.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		267,300.00	652,989.00
1101101	Land Hoardings	-		
1101109	On Others	267,300.00		
1101300	**Export Tax**			-
1105100	**Octroi & Toll**			
1108000	**Other Taxes (City Development Tax)**	-	-	5,128,700.00
1109000	**Tax Recovery**		4,016,806.00	6,767,978.00
1109011	Other Taxes	4,016,806.00		
	Total Refund and remission of tax revenues.		30,589,941.00	48,379,614.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		23,625,526.00	18,765,054.00
1201011	Stamp Duty on Transfer of Properties	23,625,526.00		
1202000	**Compensation in lieu of Taxes & Duties**		148,723,993.00	160,740,333.00
1202001	Compensation in lieu of Octroi	145,345,993.00		
1202021	Compensation in lieu of Pilgrim tax	-		
1202032	Samekit Anudan	3,378,000.00		
	Total assigned revenues & Compensation		172,349,519.00	179,505,387.00

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	**Rent From Civic Amenities**		**3,014,242.00**	**177,469.00**
1301001	Rent From Markets	2,247,815.00		
1301011	Mutation fee	228,750.00		
1301021	Rent From Marriage Garden	3,000.00		
1301050	Shop Premium	534,677.00		
1302000	**Rent From Office Building**			**10,352,122.00**
1302000	Rent Other			
1304000	**Rent from Lease of Lands**		**10,724,963.00**	**0.00**
1304001	Consolidated Rent from Lease of Lands	10,724,963.00		
1308000	**Other Rents**		**8,906,804.00**	**1,347.00**
1308001	Lease Rental	5,845,437.00		
1308002	Rent from land for Mela	2,723,967.00		
1308003	Rent of Electricity	187,400.00		
1308004	Auditorium Hall Rent	150,000.00		
1309000	**Remission & Refund-Rent**			**0.00**
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		**22,646,009.00**	**10,530,938.00**
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		**22,646,009.00**	**10,530,938.00**
	Total Rental Income From Municipal Properties		**22,646,009.00**	**10,530,938.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		5,585,283.00	71,423.00
1401100	**Licensing Fees**		1,389,160.00	79,055.00
1401101	Licensing fees-Flour Mill	118,980.00		
1401106	Licensing fees-Casual Vendors	1,233,045.00		
1401112	Licensing Fees for Slaughter House	37,135.00		
1401200	**Fees for Grant Of Permit**		10,800.00	6,032,182.00
1401201	Fees from sanction of Building plans	10,800.00		
1401203	Anugyan Shulk	-		
1401300	**Fees for Certificate or Extract**		226,506.00	163,549.00
1401301	Fees from copies of plan	13,306.00		
1401311	Marriage registration	190,600.00		
1401312	Fees others	22,600.00		
1401400	**Development Charges**		-	327,700.00
1401401	Development Charges	-		
1401500	**Regularisation Fees**		3,554,377.00	95,550.00
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	3,554,377.00		
1402000	**Consolidated Penalties And fees**		1,257,923.00	235,699.00
1402001	Water Tax	509,421.00		
1402003	Rent	526,391.00		
1402004	Other	222,111.00		
1404000	**Others Fees**		7,474,937.00	3,562,773.00
1404001	Advertisement Fees	994,902.00		
1404002	Parking Fees	2,510,754.00		
1404011	Meter Connection Charges	10,114.00		
1404012	Road Cutting Charges	12,000.00		
1404013	Application Fees	27,850.00		
1404014	Minimum Construction Permission	185.00		
140401401	Mis. Fees	3,237,590.00		
1404015	Janbhagidari Shulk	201,710.00		
1404016	Re Meter Connection Charges	5,950.00		
1404018	Labour and Plumbing Charges	413,500.00		
1404021	Right To Information	1,582.00		
1404024	Mela Jal Vihar Cycle Stand	28,800.00		
1404087	Mela Jal Bihar Parking Fees	30,000.00		
1405000	**User Charges**		56,597,408.00	5,650,723.00
1405000	User Charges-Consolidated	10,440,000.00		
1405001	User Charges-Litter and Debris Charges	6,000.00		
1405008	User Charges-Water Supply	45,868,032.00		
1405009	User Charges- By Tanker	283,376.00		

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

1406000	**Entry Fees**		-	**0.00**
1406002	Entry Fees	-		
1407000	**Consolidated Service Admin Charges**		**149,995.00**	**1,369,420.00**
1407004	Service Charges	195.00		
1407008	Charges NOC Charges	149,800.00		
1408000	**Consolidated Others Charges**		**716,566.00**	**5,036,239.00**
	Sub-Total		**76,962,955.00**	**22,624,313.00**
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		**76,962,955.00**	**22,624,313.00**

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NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**		**2,714.00**	**5,585.00**
1501001	Sale of garbage, compost & other	1,720.00		
1501006	Sale of Fertilizer	994.00		
1501100	**Sale of Forms & Publications**		**3,289,421.00**	**1,614,155.00**
1501101	Sale of tenders papers	3,268,039.00		
1501102	Sale of ration card &other forms	21,382.00	-	**3,273,483.00**
1501200	**Sale of stores & scrap**			
1501201	Obsolete Stores	-		-
1503000	**Sale of others**		-	**0.00**
1504000	**Hire Charges for Vehicles**			-
1504100	**Hire Charges for Equipments**			
	Total Income from sale & hire charges		**3,292,135.00**	**4,893,223.00**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**			
1601011	Central Government	112,356,953.00		
1601001	State Government	37,386,870.00	**211,272,624.95**	-
1601091	Revenue Grant- Dep.	61,528,801.95		
1602000	**Re- imbursement of expenses**			
1602001	State Government	-		
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		**211,272,624.95**	-

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	**Interest on Investments & Accured Interest**		**2,714,548.00**	
1701001	Fixed Deposit	2,714,548.00		
1702000	**Dividend**			-
1703000	**Income from projects taken up on commercial basis**			-
1704000	**Profit in sale of Investments**			-
1708000	**Others**			-
1708001	Gain from Exchange Fluctuations	-		
	Total Income from Investments-General Fund		**2,714,548.00**	-

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		**3,405,272.00**	**2,889,406.00**
1711001	Consolidated Interest from Bank Accounts	3,405,272.00		
1712000	**Interest on Loans and advances to employees**		**6,580.00**	
1713000	**Interest on Loans to others**			-
1718000	**Other Interest**			**0.00**
1718001	Interest from other Receivables	-		
	Total Interest Earned		**3,411,852.00**	**2,889,406.00**

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			-
1801100	**Consolidated Lapsed Deposits**		-	-
1802000	**Insurance Claim Recovery**		-	-
1803000	**Profit On Disposal of Fixed Assest**		-	-
1804000	**Recovery from Employees**			-
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		**6,907,790.00**	**28,949,851.00**
1808001	Penalty On Contractors	-		
1808090	Miscellaneous Income	6,907,790.00		
1850000	**Unclaimed Refund payable/liabilities written back**		**7,057,624.00**	-
1853000	Maaf Rasav ki Vasuli	-		
1854000	Other Income	7,057,624.00		
	Total Other Income		**13,965,414.00**	**28,949,851.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		**177,054,734.00**	**163,348,536.00**
2101001	Salaries & Allowances Officers	93,617,124.00		
2101011	Salaries & Allowances Staff	73,171.00		
2101021	Wages	81,760,039.00		
2101022	Parshad Salary	1,604,400.00		
2102000	**Benefits and Allowances**		**4,806,478.00**	**19,594,598.00**
2102000	Cons. Benefits and Allowances	50,000.00		
2102004	Arrear Salary	1,450,405.00		
2102009	Vehicle Allowances	33,134.00		
2102031	Medical Allowances	649,749.00		
2102032	Supplementary Pay	1,149,380.00		
2102033	Salary Increament	1,473,810.00		
2103000	**Pension**		**-**	**150,000.00**
2103001	Pension/family pension contribution			
2104000	**Other Terminal & Retirement Benefits**		**4,616,944.00**	**5,667,055.00**
2104001	Death Cum Retirement Benefit	55,000.00		
2104011	Leave Encashment	4,561,944.00		
	Total Establishment Expenses		**186,478,156.00**	**188,760,189.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Schedule IE-11 : Administrative Expenses *Amt In INR*

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		**1,336,865.00**	**3,332,736.00**
2201001	Rent expenses-Office building			
2201002	Rent expenses-Others	1,336,865.00		
2201100	**Office Maintenance**		**-**	**54,713,503.00**
2201101	Electricity Expense			
2201102	Security Expense			
2201200	**Communication Expenses**		**101,477.84**	**66,089.00**
2201201	Telephone Expences	101,477.84		
2202000	**Books & Periodicals**		**136,175.00**	**1,071,747.00**
2202001	Printing Expenses			
2202002	Newspapers	136,175.00		
2202100	**Printing & Stationary**		**1,943,216.00**	**1,071,891.00**
2202101	Printing Expenses	329,290.00		
2202102	Stationery	1,146,995.00		
2202103	Computer stationary & Consumables	466,931.00		
2203000	**Travelling & Conveyance**		**16,407.00**	
2203005	Travelling & Conveyance	16,407.00		
2204000	**Insurance**		**593,104.00**	**1,025,649.00**
2204002	Vehicles	593,104.00		
2205000	**Audit Fees**		**621,700.00**	**1,849,300.00**
2205002	Government Audit	500,000.00		
2205011	External Audit	121,700.00		
2205100	**Legal Expenses**		**501,115.00**	**400,287.00**
2205101	Legal Fee	501,115.00		
2205200	**Professional and other Fees**		**1,397,726.00**	**258,492.00**
2205221	Consultancy fees, charges	1,397,726.00		
2206000	**Advertisement and Publicity**		**5,356,136.00**	**842,890.00**
2206001	Advertisement expenses	5,356,136.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		**1,706,004.00**	**17,780,238.00**
2208014	Other Administrative Expenses			
2208051	Miscellaneous expenses	1,706,004.00		
	Total Administrative Expenses		**13,709,925.84**	**82,412,822.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		80,773,971.00	16,880,460.00
2301001	Con. Power and Fuel	21,833,090.00		
2301002	Street Light	58,940,881.00		
2302000	**Bulk Purchases**		10,780,339.00	
2302020	Bulk Purchases Sanitation	4,118,979.00		
2302041	Bulk Purchase of Electric store	6,472,660.00		
2302070	Bulk Purchase Other	188,700.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		806,915.00	
2304002	Hiring Charges Vehicle	60,000.00		
2304003	Hiring Charges Other	658,993.00		
2304004	Hiring Charges Tent	87,922.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		10,858,252.00	25,742,827.00
2305003	R & M-Other road	431,227.00		
2305012	R & M-Open Drains	3,974,735.00		
2305020	R & M-Hand Pump	897,718.00		
2305025	R & M-WaterWays Other	4,711,002.00		
2305028	R & M-Water Pump	831,770.00		
2305041	R & M- Plant and Machinery	11,800.00		
2305100	**Repairs & Maintenance - Civic Amenities**		1,342,160.00	12,921,377.00
2305101	Parks, Nurseries & Gardens	1,234,710.00		
2305121	Public Toilets	10,200.00		
2305131	Street Light	97,250.00		
2305200	**Repairs & Maintenance - Building**		920,802.00	4,654,253.00
2305201	R & M-Building Office	529,516.00		
2305223	R & M-Building-Auditorium	194,757.00		
2305289	R & M-Complex	196,529.00		

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

		Amt In INR		
2305300	**Repairs & Maintenance - Vehicles**		**5,315,087.00**	**4,027,210.00**
2305305	R & M Tanker	314,848.00		
2305310	R & M Generator Repairing	96,524.00		
2305312	R & M JCB	234,100.00		
2305313	R & M Tractor	352,542.00		
2305390	R & M Vehicle Other	3,672,298.00		
2305391	R & M Vehicle Pickup Van	129,786.00		
2305392	R & M Vehicle Chota Hathi	335,769.00		
2305393	R & M Vehicle Maximo	38,400.00		
2305394	R & M Vehicle Dumper	140,820.00		
2305400	**R & M-Furniture**		**218,670.00**	
2305400	Cons. R & M- Furniture	166,790.00		
2305401	R & M- Chair	27,500.00		
2305409	R & M- Other Furniture	24,380.00		
2305500	**Repairs & Maintenance - Office Equipments**		**246,085.00**	
2305501	R & M- Air Conditioners	152,126.00		
2305502	R & M- Computer and Printer	78,507.00		
2305509	R & M- Other	15,452.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		**7,288,472.00**	
2305602	R & M- Electrical Fittings	2,829,164.00		
2305609	R & M- Other Electric Pole Shifting	4,459,308.00		
2305700	**Repairs & Maintenance - Plant & Machinery**		**-**	
2305900	**Repairs & Maintenance - Others**		**-**	**21,171,820.00**
2308000	**Other Operating & Maintenance Expenses**		**2,539,010.00**	**49,492,174.00**
2308003	O & M-Garbage & Clearance Expenses	561,710.00		
2308082	Other Repair & Maintenance	1,977,300.00		
	Total Operations & Maintenance		**121,089,763.00**	**134,890,121.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Schedule IE-13 : Interest & Finance Charges

Amt In INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	**Interest on Loans From Central Govt.**		-	-
2402000	**Interest on Loans From State Govt.**			-
2403000	**Interest on Loans From Govt.Bodies & Associations**			-
2404000	**Interest on Loans From International Agencies**			-
2405000	**Interest on Loans From Banks & other Financial Institutions**		**678,503.00**	-
2405002	Loan from HUDCO	678,503.00		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			795,089.00
2407000	**Bank Charges**		**2,714.92**	13,006.00
2407001	Bank Charges	2,714.92		
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		**681,217.92**	**808,095.00**

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	**Election Expenses**		**1,577,232.00**	**2,678,062.00**
2501002	Election Expenses	1,577,232.00		
2502000	**Own Programs**		**6,693,969.00**	**3,078,300.00**
2502001	Consolidated Own Programs	6,693,969.00		
2503000	**Share in Programs of others**		-	-
	Total Programme Expenses		**8,271,201.00**	**5,756,362.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		**107,762,739.00**	-
2601001	Revenue grants given	107,762,739.00		
2602000	**Contributions [specify details]**			
2603000	**Subsidies [specify details]**			-
	Total Revenue Grants, Contributions & Subsidies		**107,762,739.00**	-

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		-
2702000	**Provision for other assets**		-
2703000	**Revenues written off**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		-

NAGAR PALIKA CHATTARPUR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Schedule IE-17 : Miscellaneous Expenses *Amt In INR*

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	2,437,459.00
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	2,437,459.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	**Prior Period-Other Income**			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			-
2808000	**Prior Period-Other Expense**			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			-

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NAGAR PALIKA CHHATARPUR

Receipts and Payments

1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	**454,829,122.00**	**Establishment Expenses**	
Sundry Debtors (Receivables)		Salaries, Wages And Bonus	81,858,729.00
Property Tax Receivable -Current Year	11,931,881.00	Benefits And Allowances	747,532.00
Property Tax Receivable -Others	7,045,835.00	Muster Wages Payable	69,166,865.00
Other Tax Receivable -Current Year	2,250,277.00	Salary	11,090,670.00
Other Tax Receivable -Others	3,074,025.00	Vehicle Allowance	1,758.00
Receivable Education Cess	4,258,776.00	Death Cum Retirement Benefit	55,000.00
Receivable Urban Development Cess	3,684,779.00		
		Administrative Expenses	
Tax Revenue		Rent Other	1,336,865.00
Advertisement Tax - Land Hoardings	267,300.00	Newspapers	110,003.00
		Advertisement Expenses	227,478.00
Assigned Revenues & Compensation		Advertisement Exp. Tender Notices	750,135.00
Stamp Duty on Transfer of Properties	23,625,526.00	Miscellaneous Expenses	54,312.00
Compensation in Lieu of Octopi	145,345,993.00		
Samekit Anudan	3,378,000.00	**Operations & Maintenance**	
		Bulk Purchase Sanitation Conservation Mate	85,440.00
Rental Income from Municipal Properties		Open Drains	42,352.00
Receivable Rent-Current Year	9,291,645.00	O & M - Others	7,500.00
Mutation Fee	228,750.00		
Rent Marrige Garden Panjian	3,000.00	**Interest & Finance Charges**	
Shop Premium	534,677.00	Consolidated Bank Charges	2,714.92
Consolidated Rent From Lease Of Lands	213,933.00		
Rent-Lease of Land	1,055,048.00	**Programme Expenses**	
Lease Rentals (प्रीमियम)	5,845,437.00	Mela Jal Vihar Cultural Prog.	75,129.00
Rent of Lands for Mela Jal Vihar	2,723,967.00	Sanitation Programme	36,012.00
Rent of Electricity for Mela Jal Vihar	187,400.00	Welfare Programme Others	281,185.00
Auditorium Hall Rent	150,000.00	Social Security Schemes Expense	9,325.00
Fees & User Charges		**Revenue Grants, Contribution and Subsidies**	
Water Supply Receivable -Current Year	1,762,628.25	Consolidated Grants	621,152.00
Water Supply Receivable -Others	7,057,624.00	N U L M Yojna	6,393,677.00
Water Tanker Charge	49,076.00	MPLAD	2,560,000.00
Fees and User Charges	3,658,724.00		
Colonizers Registration Fees	5,585,283.00	**Investments**	
Trade License Fees	118,980.00	Investments	53,981,423.00
Fees From Casual Vendors	1,233,045.00		
Licensing Fees From Slaughter Houses	37,135.00	**Loans from Banks & Other FinancialInstitutions**	
Consolidated Fees for Grant of Permit	10,800.00	HUDCO Ltd. Bhopal	1,830,503.00
Consoli Fees for Certificate Or Extract	22,600.00		
Fees From Copies of Plan	13,306.00	**Deposits Received**	
Marriage Registration Fees	190,600.00	Royalty(Rrr)	5,364,852.00
Consolidated Penalties and Fines	222,111.00	Security Deposit(Secd)	7,460,591.00
Penalty & Fine-Property Tax	526,391.00		
Water Tax	509,421.00	**Employee liabilities**	
Advertisement Fees	994,902.00	Recoveries for Court Penalty for Employee	45.00
Parking Fee	908,570.00	Ravind Pal Tiwari	19,520.00
Meter Connection Charges	10,114.00	Vidya Prasad Pateriya	127,351.00
Road Cutting Charges	12,000.00	Dev Kumar Pachori	44,090.00
Application Fees	27,850.00	Shivani Asati	3,000.00
Minimum Construction Permission	185.00		
Miscellaneous Fees	3,237,590.00	**Recoveries payable**	
Janbhagidari Shulk	201,710.00	EPF (Muster) ULB	3,997,217.00
Re Meter Connection Charges	5,950.00	Recoveries Payable GPF/GIS	5,010,734.00
Louber & Plambing Charges	413,500.00	Pension Dedu NPS	9,790,666.00
Right to Information	1,582.00	Profession Tax Deduction	446,885.00
Mela Jal Vihar Cycle Stand	28,800.00	Gst Recovered	1,604,296.00
Mela Jal Bihar Parking Fees	30,000.00	Employees	1,110,005.00
Consolidated User Charges Chalu	2,341,829.00	Contractors	6,586,274.00
Litter & Debris Collection Charges	6,000.00	GST Payable	6,607,483.00
User Charges-Water Supply by Tanker	234,300.00	Recoveries Payable ESIC Deduction	455,738.00
Service Charges	195.00	ESI (Muster) ULB	40,737.00
Charges- Noc Charges	149,800.00	Labour Welfare Tax	2,281,919.00
Consolidated Other Charges	716,566.00	Professional Tax	81,263.00
		Creditors	430,215,260.36
Sale & Hire Charges		Mukhmantri Kanyadan Yojna	2,958,000.00
Sale of Garbage & Rubbish	1,720.00		
Sale of Fertilizer	994.00	**CWIP**	
Sale of tenders papers	3,268,039.00	Temples	46,147.00
Sale of Ration Card & Other Forms	21,382.00	Cansolidated Road	84,107.00
		Concrete Road	825,029.00
Income from Investments			
Fixed Deposits Interest	2,714,548.00		
Interest Earned			
Consolidated Interest From Bank Accounts	2,509,541.00		

Consolidated Inte.on Loans&Advances to Employes	6,580.00		
Other Income			
Consolidated Miscellaneous Income	2,091,607.00		
Online ABPAS (Bhavan Nirman Sukirti)	3,554,377.00		
Receipt of Pithampur	4,816,183.00		
Grants-Central Govt.			
Grant-15th Central Finance Comm	30,530,077.00		
Sansad Nidhi Govt.	1,500,000.00		
Grant-15th Central Finance Comm Basic	20,353,385.00		
MPLAD (Local Area Development Funds)	2,432,000.00		
N U L M Yojna	6,848,547.00		
Grants of P.M. Awas Yojna (HFA)	21,371,910.00		
Grant of AMRUT Yojna	1,844,254.00		
Grants-State Govt.			
Grants From State Finance Commission	70,058,000.00		
Grant From S.Gov Swachchh Bharat Mission	34,528,236.00		
Grants for Road Development	23,832,610.00		
Adhosanrachna	4,909,320.00		
IEC Grant	947,281.00		
MLA LAD (Local Area Development Funds)	82,000.00		
Grant Jal Sandharan	1,910,000.00		
Other Grant Kayakalp	6,770,000.00		
Mulbhut Grant	35,047,934.00		
Grant GoMP-CM Special Purpose	1,800,000.00		
Grant of Labour Department Chhatarpur	413,000.00		
Disasater Management (SDRF)	4,811,000.00		
Secured Loans			
PMAY AHP Loan	20,000,000.00		
Deposits Received			
Water Deposits	590,670.00		
Gst Recovered	2,126,782.00		
TDS - Contractors	10,965.00		
Consolidated Other Liabilities	973,484.00		
Loans, Advances and Deposits			
Advance-Miscellaneous	2,027,305.00	**Closing Balance**	**308,461,299.97**
Total	**1,024,948,269.25**	**Total**	**1,024,948,269.25**

NAGAR PALIKA CHHATARPUR
Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् छतरपुर(म.प्र.)

NAGAR PALIKA CHHATARPUR
Accounts Officer

सहायक लेखाधिकारी
नगर पालिका परिषद
छतरपुर(म.प्र.)

NAGAR PALIKA CHHATARPUR
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
Add: Non Cash Expenses & Non Operating Income :	**Gross surplus/ (deficit) over expenditure**	34,937,351.24	(103,265,417.00)
	Adjustments for Depreciation	61,528,801.95	
	Interest & finance expenses	681,217.92	808,095.00
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	(335,226,054.25)	
	Revenue Grants, Contibution And Subsidies		
	Interest Income	3,411,852.00	
	Investment income	2,714,548.00	
	Other non- operating Income	-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		426,247,025.36	(102,457,322.00)
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	(124,001,870.00)	
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	350,000.00	(1,065,000.00)
	(Decrease)/ increase in Deposits received	(288,527.94)	(1,055,952.00)
	(Decrease)/ increase in Deposits works	-	
	(Decrease)/ increase in other current liabilities	7,524,953.42	872,854.00
	(Decrease)/ increase in provisions	-	
	Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		**309,831,580.84**	**(103,705,420.00)**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(272,127,276.00)	(35,485,966.00)
	(Increase) / Decrease in Special funds/grants		240,390,659.00
	(Increase) / Decrease in Earmarked funds	(2,745,842.00)	
	(Purchase) of Investments	(29,704,678.00)	(28,231,000.00)
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	-	
	Income from Bank's Interest	3,411,852.00	
	Investment Income received	2,714,548.00	
Net cash generated from/ (used in)investing activities [B]		**(298,451,396.00)**	**176,673,693.00**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(380,385,734.00)	
	Net change in reserve fund	198,979,261.05	
	Net change in loan fund	18,848,000.00	(1,152,000.00)
Less:	Interest and Finance Charges	681,217.92	808,095.00
Net cash generated from (used in) financing activities [C]		**(163,239,690.87)**	**(1,960,095.00)**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(151,859,506.03)	
	Add: Cash and cash equivalents at beginning of period	454,829,122.00	454,829,122.00
	Cash and cash equivalents at end of period	308,461,299.97	454,829,122.00
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	308,461,299.97	454,829,122.00
	Total of the breakup of cash and cash equivalents	**308,461,299.97**	**454,829,122.00**

NAGAR PALIKA CHHATARPUR
Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद छतरपुर(म.प्र.)

For Patidar & Associates
CA Neelesh Patidar
MRN 418806
FRN 012264C
UDIN 24418806BKDFMX296

Accounts Officer
सहायक लेखाधिकारी
नगर पालिका परिषद
छतरपुर(म.प्र.)