

**NAGAR PARISHAD CHHAPARA
(SEONI)**

Audit Period 2023-24

R.N. SINGH & CO.

Chartered Accountants



R N SINGH & CO.

CHARTERED ACCOUNTANTS

Head Office: Hem Plaza frasar road near Dakbunglow Patna Bihar

Branch Office: Plot No. 21, flat no. 101, near Aditya Palace, M.P Nagar zone-I

Bhopal (M.P.)

Phone: 8827561250 Email: Rishabh@rnsinghandco.in

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PARISHAD CHHAPARA (District-SEONI)

We have examined the Receipt & Payment Account, for the year ended on 31st March 2024, attached herewith of Nagar Parishad CHHAPARA, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad CHHAPARA.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/ discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Parishad CHHAPARA for the year ended on as at 31st March 2024.

For R N SINGH & CO.

Chartered Accountant

Date: 15/03/25

Place:- Bhopal


CA RISHABH KUMAR SUHANE
Partner

Membership No. 447881

UDIN-25447881 BM/LAPI6395


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नगर परिषद छपारा, जिला-सिवनी


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नगर परिषद छपारा, जिला-सिवनी

NAGAR PARISHAD Chhapara
BALANCE SHEET AS AT 31ST MARCH 2024

SR No.	Particulars	Schedule No.	Current Year		Previous Year	
			(Amount In Rs.)		(Amount In Rs.)	
A	SOURCES OF FUND					
A1	Reserves and Surplus					
	Municiple (General) Fund	B-1	2,87,17,786.96		2,59,34,424.09	
	Earmarked Funds	B-2	-		-	
	Reserves	B-3	15,81,92,271.00		1,87,22,266.00	
	Total Reserves and Surplus			18,69,10,057.96		4,46,56,690.09
A2	Grants, Contribution for	B-4	3,16,89,657.00	3,16,89,657.00	10,18,08,875.00	10,18,08,875.00
A3	Loans					
	Secured Loan	B-5	-		-	
	Unsecured Loan	B-6	-		-	
	Total Loans					
	TOTAL SOURCES OF FUNDS (A1+A2+A3)			21,85,99,714.96		14,64,65,565.09
B	APPLICATION OF FUNDS					
B1	Fixed Assets					
	Gross Block	B-11	4,28,97,222.00		88,34,918.00	
	Less Accumated Depreciation		51,85,842.05		12,12,349.15	
	Net Block		3,77,11,379.95		76,22,568.85	
	Capital Work-in Progress		7,95,50,078.19		6,40,05,672.19	
	Total Fixed Assets			11,72,61,458.14		7,16,28,241.04
B2	Investments					
	Investments-General Fund	B-12	3,39,35,760.00			
	Investments-Other Funds	B-13	-		-	
	Total Investments			3,39,35,760.00		-
B3	Current Assets, Loans & Advances					
	Stock in Hand (Inventories)	B-14	-		-	
	Sundry Debtors (Receivables)	B-15				
	Gross Amount Outstanding		2,32,85,387.00		1,70,45,673.00	
	Less Accumalated Provision against bad and doubtful receivables		-		-	
	Sundry Debtors (Receivables)- Net		2,32,85,387.00		1,70,45,673.00	
	Prepaid Expenses	B-16	-		-	
	Cash and Bank Balances	B-17	4,70,56,121.82		5,98,79,317.05	
	Loans, Advances and Deposits	B-18	-		-	
	Total Currents Assets		7,03,41,508.82		7,69,24,990.05	
B4	Current Liabilities and Provisions					
	Deposit Received	B-7	13,82,773.00		9,32,266.00	
	Deposit Works	B-8	-		-	
	Other Liabilities (Sundry Creditors)	B-9	9,43,367.00		5,97,556.00	
	Provisions	B-10	6,12,872.00		5,57,844.00	5,57,844.00
	Total Current Liabilities		29,39,012.00		20,87,666.00	
B5	Net Current Assets (B3-B4)			6,74,02,496.82		7,48,37,324.05
C	Other Assets	B-19	-			
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-			
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)			21,85,99,714.96		14,64,65,565.09
	Notes to the Balance Sheet- Attached					

FOR NAGAR PARISHAD Chhapara

C.M.O. ACCOUNTANT

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जिला-सिवनी

As per our report of even date attached
FOR R N SINGH & CO.
CHARTERED ACCOUNTANTS

R.N. Singh & CO
Chartered Accountants
Bhopal
C.A. RISHABH KUMAR SURI
M.NO. 447881

NAGAR PARISHAD Chhapara
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

		(Amount In Rs.)	
Receipts	Amount	Payments	Amount
Opening Balance		Indirect Income	-
Bank Account	5,98,79,317.05	1- Revenue Income	
Indirect Income		Indirect Expenses	3,54,02,771.23
1- Revenue Income	96,72,641.00	2- Revenue Expenditure	
		Capital Receipts & Liabilities	
Assigned Revenue & Compesations	3,24,86,986.00	320-Grants, Contribution for Specific Purpose	-
Capital Receipts & Liabilities		330-Secured Loans	
320-Grants, Contribution for Specific Purpose	3,05,49,675.00	340-Deposit Received	
330-Secured Loans	-		
340-Deposit Received	4,50,507.00	350- Other Liabilities	-
350- Other Liabilities	3,45,811.00	Capital Expenditure & Assets	5,74,41,479.00
Consolidate Interest	-	410- Fixed Assets	
Miscellaneous Income	-	431- Sundry Debtors (Receivables)	-
Capital Expenditure & Assets		460- Loans Advances and Deposits	
431- Sundry Debtors (Receivables)	65,15,435.00	480- Miscellaneous Expenditure	
		Closing Balance	4,70,56,121.82
		Bank Accounts	
Total	13,99,00,372.05	Total	13,99,00,372.05

FOR NAGAR PARISHAD Chhapara

C.M.O

ACCOUNTANT

As per our report of even date attached

FOR R N SINGH & CO.

CHARTERED ACCOUNTANTS

FIRM REG NO.



CA.RISHABH KUMAR SUHANE

M.NO.-447881

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NAGAR PARISHAD Chhapara
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2023 to 31 March 2024

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (In Rs.)
A	Income			
	Revenue Income	IE-1	47,48,707.00	41,12,572.00
	Assigned Revenues & Compensations	IE-2	3,24,86,986.00	2,52,53,901.00
	Rental Income From Municipal Properties	IE-3	20,52,227.00	13,82,888.00
	Fees & User Charges	IE-4	11,52,565.00	12,44,412.00
	Sale & Hire Charges	IE-5	3,88,007.00	22,000.00
	Revenue Grants Contribution & Subsidies	IE-6	-	-
	Income From Investments	IE-7	13,31,135.00	6,00,000.00
	Accrued Interest	IE-8	-	-
	Other Income	IE-9	-	30,05,718.00
	Total Income		4,21,59,627.00	3,56,21,491.00
B	Expenditure			
	Establishment Expenses	IE-10	1,17,31,298.00	99,45,153.00
	Administrative Expenses	IE-11	45,10,375.00	21,37,428.00
	Operations & Maintenance	IE-12	1,75,55,683.00	1,28,97,060.00
	Interest & Finance Charges	IE-13	966.23	-
	Programme Expenses	IE-14	16,04,449.00	1,91,722.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Written Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		39,73,492.90	7,31,246.13
	Total Expenditure		3,93,76,264.13	2,59,02,609.13
C	Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)		27,83,362.87	97,18,881.87
D	Add/Less: Prior Period Items (Net)	IE-18	-	-
E	Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)		27,83,362.87	97,18,881.87
F	Less: Transfer to Reserved Fund		-	-
G	Net Balance being surplus/(deficit) carried over to Munciple Fund (E-F)		27,83,362.87	97,18,881.87

FOR NAGAR PARISHAD Chhapara

C.M.O

ACCOUNTANT

FOR R N SINGH & CO.
CHARTERED ACCOUNTANTS

Suhay N. Singh & CO
★ **Bhopal** ★
C.A RISHABH KUMAR SUHANE
M.NO.-447881
Chartered Accountants

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Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
11001	Property Tax	16,16,000.00	24,27,736.00
11002	Water Tax	10,97,859.00	9,28,794.00
11003	Sewerage Tax		
11004	Consolidate Tax	7,54,423.00	
11005	Lighting Tax		
11006	Education Tax	3,88,936.00	3,57,668.00
11007	Vehicle Tax		
11008	Devlopment Tax	3,99,411.00	3,98,374.00
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement Tax		
11012	Pilgremage Tax		
11013	Export Tax		
11060	Cess		
11080	Other Taxes	4,92,078.00	
	Sub Total	47,48,707.00	41,12,572.00
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-	-
	Sub Total	47,48,707.00	41,12,572.00
	Total Tax Revenue	47,48,707.00	41,12,572.00

Schedule IE-1 (a): Tax Remission & Refund

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1109001	Property Tax	-	-
1109002	Water Tax	-	-
1109003	Sewerage Tax	-	-
1109004	Conservancy Charges	-	-
1109011	Others	-	-
	Total Refund & Remission of Tax Revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
12010	Taxes and Duties collected by others	51,88,764.00	7,47,276.00
12020	Compensation in Lieu of Taxes/ Duties	2,72,98,222.00	2,45,06,625.00
12030	Compensation in Lieu of Concession		
	Total Assigned Revenues & Compensations	3,24,86,986.00	2,52,53,901.00

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Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
13010	Rent From Civic Amenities	9,96,666.00	7,88,328.00
13020	Rent From Office Building	10,55,561.00	
13030	Rent From Guest House		
13040	Rent From Lease of Lands		5,94,560.00
13080	Other Rents		
	Sub Total	20,52,227.00	13,82,888.00
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	20,52,227.00	13,82,888.00

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
14010	Empanelment & Registration Charges	10,035.00	8,308.00
14011	Licensing Fees	6,580.00	5,490.00
14012	Fees for Grants of Permit	1,52,713.00	2,25,000.00
14013	Fees for Certificate or Extract	2,56,789.00	4,22,118.00
14014	Development Charges		
14015	Regularisation Fees	1,42,889.00	1,39,008.00
14020	Penalties and Fines	1,092.00	
14040	Other Fees	42,227.00	33,906.00
14050	User Charges	5,40,240.00	4,10,582.00
14060	Entry Fees		
14070	Service/ Administrative Charges		
14080	Other Charges		
	Sub Total	11,52,565.00	12,44,412.00
14090	Add: Rent Remission and Refunds	-	-
	Sub Total	11,52,565.00	12,44,412.00
	Total Rental Income From Municipal Properties	11,52,565.00	12,44,412.00


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Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,88,007.00	22,000.00
15012	Sales of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges of Vehicles	-	-
15041	Hire Charges of Equipments	-	-
	Total Income From Sale & Hire Charges	3,88,007.00	22,000.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
16010	Revenue Grants		
16020	Reimbursement of Expenses		
16030	Contribution Towards Schemes		
	Total Revenue Grants, Contribution & Subsidies	-	-

Schedule IE-7: Income From Investments

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income From Project Taken Up on Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	13,31,135.00	6,00,000.00
	Total Income From Investments	13,31,135.00	6,00,000.00

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17110	Interest From Bank Accounts	-	-
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest		
	Total Interest Earned	-	-


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Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	-	30,05,718.00
	Total Other Income	-	30,05,718.00

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
21010	Salaries, Wages and Bonus	1,07,85,068.00	98,22,153.00
21020	Benefits and allowances	9,46,230.00	1,23,000.00
21030	Pension		
21040	Other Terminal & Retirement Benefits		-
	Total Establishment Expenses	1,17,31,298.00	99,45,153.00

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
22010	Rent, Rates and Taxes	2,98,748.00	
22011	Office Maintenance	4,73,235.00	
22012	Communication Expenses		25,776.00
22020	Books & Periodicals		
22021	Printing and Stationary	11,16,084.00	10,69,665.00
22030	Travelling & Conveyance	4,40,844.00	26,800.00
22040	Insurance	1,19,814.00	
22050	Audit Fees		
22051	Legal Expenses		
22052	Professional and Other Fees	83,300.00	1,25,980.00
22060	Advertisement and Publicity	6,73,993.00	
22061	Membership and Subscriptions	12,57,155.00	5,17,142.00
22080	Other Administrative Expenses		
	Total Administrative Expenses	47,202.00	3,72,065.00
		45,10,375.00	21,37,428.00


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Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
23010	Power & Fuel	66,29,491.00	40,12,468.00
23020	Bulk Purchases	27,89,988.00	39,40,456.00
23030	Emergency water supply	22,96,562.00	
23040	Hire Charges	16,28,532.00	
23050	Repair & Maintenance of Infrastructure Assets	5,09,263.00	11,50,470.00
23051	Repair & Maintenance of Civic Amenities	1,72,011.00	
23052	Repair & Maintenance of Buildings	11,08,425.00	
23053	Repair & Maintenance of Vehicles	7,91,975.00	37,93,666.00
23054	Repair & Maintenance of Furniture		
23055	Repair & Maintenance of Office Equipments		
23056	Repair & Maintenance of Electrical Appliances	89,210.00	
23057	Repair & Maintenance of Heritage Buildings		
23059	Repair & Maintenance Others	3,55,370.00	
23080	Other Operating & Maintenance Expenses	11,84,856.00	
	Total Operations & Maintenance	1,75,55,683.00	1,28,97,060.00

Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies & Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & Finance Institution	-	-
24060	Other Term Loans		-
24070	Bank Charges	966.23	
24080	Other Finance Expenses	-	-
	Total Interet & Finance Charges	966.23	-

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
25010	Election Expenses	-	1,91,722.00
25020	Own Programme	16,04,449.00	
25030	Share in Programme of Others		
	Total Programme Expenses	16,04,449.00	1,91,722.00


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Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
26010	Grants		
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	-

Schedule IE-16: Provisions and Written Off

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expenses Written Off	-	-
	Total Provisions and Written Off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27110	Loss on Disposal of Assets	-	-
27120	Loss on Disposal of Investments	-	-
29050	Transfer to General Activity Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18500	Income		
18510	Other Revenue		
18540	Other Income		
	Sub Total		
28500	Expenses (difference of tally cash book and cash book in physical)		
28550	Refund of Taxes		
28560	Refund of Other Revenues		
28580	Other Revenues		
	Sub Total	-	-
	Total Prior Period	-	-


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MP Urban Local Body, Chhapara

Schedule B-1: Municipal (General) Fund

Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	(Amount In Rs.) General Accounts
31010	Balance as per Last amount	-	-	-	-	2,59,34,425.01
	Additions during the year	-	-	-	-	
31090	Surplus for the year	-	-	-	-	27,83,362.87
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	2,87,17,787.88
	Deductions during the year	-	-	-	-	
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
31010	Balance at the end of the Current Year	-	-	-	-	2,87,17,787.88



Sd/-
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MP Urban Local Body, Chhapara

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

Account Head	Particulars	Special Fund-1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	Transfer From Municipal Fund	-	-	-	-	-	-
	Interest / Dividend earned on Social Fund Investments	-	-	-	-	-	-
	Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	Appropriation in Value of Social Fund Investments	-	-	-	-	-	-
	Other Addition (Other Specify Nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital Expenditure on:-	-	-	-	-	-	-
	Fixed Assets	-	-	-	-	-	-
	Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowance etc.	-	-	-	-	-	-
	Rent and Other Administration Charges	-	-	-	-	-	-
	[3] Other	-	-	-	-	-	-
	Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	Diminution in Value of Special Fund Investments	-	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-c]	-	-	-	-	-	-



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MP Urban Local Body, Chhapara
Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	1,87,22,266.00	13,94,70,005.00	15,81,92,271.00	-	15,81,92,271.00
			Previous Year Adjustment			
	Total Reserve Funds	1,87,22,266.00	13,94,70,005.00	15,81,92,271.00	-	15,81,92,271.00



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MP Urban Local Body, Chhapara
Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,71,54,037.00	8,46,54,838.00	-	-	-	10,18,08,875.00
(b) Additions to the Grants	-	-	-	-	-	
Grants received during the year	69,78,105.00	2,35,71,570.00	-	-	-	3,05,49,675.00
Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appropriation in Value of Grant Investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-	-	-	-	-
Total (b)	69,78,105.00	2,35,71,570.00	-	-	-	3,05,49,675.00
Total (a+b)	2,41,32,142.00	10,82,26,408.00	-	-	-	13,23,58,550.00
(c) Payment Out of Funds	-	-	-	-	-	-
Capital Expenditure of Fixed Assets	2,08,49,419.00	7,98,19,474.00	-	-	-	10,06,68,893.00
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on:	-	-	-	-	-	-
Salary, Wages and Allowance etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	2,08,49,419.00	7,98,19,474.00	-	-	-	10,06,68,893.00
Net Balance at the year end (a+b-c)	32,82,723.00	2,84,06,934.00	-	-	-	3,16,89,657.00



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MP Urban Local Body, Chhapara
Schedule B-5: Secured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33010	Loans From Central Government	-	-
33020	Loans From State Government	-	-
33030	Loans From Government Bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From Banks & Other Financial Institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & Debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *Particulars of any guarantee given shall be disclosed;
- *Terms of redemption (if any) of bonds/ debenture 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

Schedule B-6: Unsecured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33110	Loans From Central Government	-	-
33120	Loans From State Government	-	-
33130	Loans From Government Bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From Banks & Other Financial Institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & Debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Secured Loans	-	-

Notes:

- * Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately;


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MP Urban Local Body, Chhapara
Schedule B-7: Deposits Received

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
34010	From Contractors	13,82,773.00	9,32,266.00
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From Other	-	-
	Total Deposits Received	13,82,773.00	9,32,266.00

Schedule B-8: Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the year	Utilization/Expen diture	Balance Outstanding at the end of Current Year
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	3,42,883.00	1,17,981.00
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	14,829.00	15,538.00
35030	Government Dues Payable	1,63,772.00	1,12,872.00
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	4,21,883.00	3,51,165.00
	Total Other Liabilities (Sundry Creditor)	9,43,367.00	5,97,556.00

Schedule B-10: Provisions

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
36010	Provisions of Expenses	6,12,872.00	5,57,844.00
36020	Provisions of Interest	-	-
36030	Provision For Other Assets	-	-
	Total Provision	6,12,872.00	5,57,844.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation			Net Block		
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	6	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12	
41010	Land Buildings	-	-	-	-	-	-	-	-	-	-	-
41015	Land	-	-	-	-	-	-	-	-	-	-	-
41020	Lakes and Pond	-	-	-	-	-	-	-	-	-	-	-
41030	Buildings	517.00	34,82,994.00	-	34,83,511.00	-	1,16,000.92	-	-	1,16,000.92	33,67,510.08	517.00
41031	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
41032	Roads and Bridges	-	56,73,821.00	-	56,73,821.00	-	8,10,221.64	-	-	8,10,221.64	48,63,599.36	-
41033	Sewerage and Drainage	-	34,28,745.00	-	34,28,745.00	-	2,28,697.29	-	-	2,28,697.29	32,00,047.71	-
41034	Water Ways	41,83,777.00	21,98,849.00	-	63,82,626.00	5,58,115.85	4,25,721.15	-	-	9,83,837.01	53,98,788.99	36,25,661.15
41040	Public Lighting	23.00	19,83,023.00	-	19,83,046.00	-	1,98,304.60	-	-	1,98,304.60	17,84,741.40	23.00
41050	Bridges	-	-	-	-	-	-	-	-	-	-	-
41060	Plants & Machinery	62.00	67,89,210.00	-	67,89,272.00	-	6,78,927.20	-	-	6,78,927.20	61,10,344.80	62.00
41070	Vehicles	15.00	54,89,135.00	-	54,89,150.00	-	5,48,915.00	-	-	5,48,915.00	49,40,235.00	15.00
41080	Office & Other Equipment	5,68,231.00	12,98,002.00	-	18,66,233.00	87,917.80	1,86,623.30	-	-	2,74,541.10	15,91,691.90	4,80,313.20
41090	Furniture, Fixture, Electrical	9,97,570.00	3,34,291.00	-	13,31,861.00	1,64,370.90	1,33,186.10	-	-	2,97,557.00	10,34,304.00	8,33,199.10
41100	Appliances	30,84,723.00	33,84,234.00	-	64,68,957.00	4,01,944.60	6,46,895.70	-	-	10,48,840.30	54,20,116.70	26,82,778.40
41110	Other Fixed Assets	88,34,918.00	3,40,62,304.00	-	4,28,97,222.00	12,12,349.15	39,73,492.90	-	-	51,85,842.05	3,77,11,379.95	76,22,568.85
412	Capital Work in Progress	6,40,05,672.19	3,53,67,832.00	1,98,23,426.00	7,95,50,078.19	-	-	-	-	-	7,95,50,078.19	-



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MP Urban Local Body, Chhapara
Schedule B-12: Investments General Fund

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Share Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	3,00,00,000.00	3,39,35,760.00	-
	Total Investments General Fund		3,00,00,000.00	3,39,35,760.00	-

Schedule B-13: Investments Other Funds

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Share Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	-
	Total Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Stores Loose	-	-
43020	Tools Other	-	-
	Total Stock in Hand	-	-


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MP Urban Local Body, Chhapara
Schedule B-15: Sundry Debtors (Receivables)

(Amount in Rs.)

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	Receivables for Properties taxes				
	Less than 5 years	-	-	-	-
	More than 5 years	1,65,04,416.00		1,65,04,416.00	75,00,404.00
	Sub Total	1,65,04,416.00	-	1,65,04,416.00	75,00,404.00
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	1,65,04,416.00	-	1,65,04,416.00	75,00,404.00
43120	Receivable of Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years	17,57,795.00		17,57,795.00	24,53,196.00
	Sub Total	17,57,795.00		17,57,795.00	24,53,196.00
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	17,57,795.00	-	17,57,795.00	24,53,196.00
	Receivable of Cess Income				
	Less than 3 years	-	-	-	-
	More than 3 years	34,80,174.00		34,80,174.00	28,59,233.00
	Sub Total	34,80,174.00		34,80,174.00	28,59,233.00
43130	Receivable for Fees and User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years	4,00,182.00		4,00,182.00	31,96,154.00
	Sub Total	4,00,182.00		4,00,182.00	31,96,154.00
43140	Receivable of Other Sources				
	Less than 3 years	-	-	-	-
	More than 3 years	11,42,820.00		11,42,820.00	10,36,686.00
	Sub Total	11,42,820.00		11,42,820.00	10,36,686.00
43150	Receivables From Governments				
	Sub Total				
	Total Sundry Debtors (Receivables)	2,32,85,387.00	-	2,32,85,387.00	1,70,45,673.00

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-


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MP Urban Local Body, Chhapara
Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	Cash Balance	-	-
	Balance With Bank- Municipal funds		
45021	Nationalised Banks	4,70,56,121.82	5,98,79,317.05
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	4,70,56,121.82	5,98,79,317.05
	Balance With Bank- Special funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	-	-
	Balance With Bank- Grant funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	4,70,56,121.82	5,98,79,317.05

Schedule B-18: Loans, Advance and Deposits

(Amount in Rs.)					
Account Head	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loan to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub Total	-	-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	-	-	-	-


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MP Urban Local Body, Chhapara

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

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

Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
47010	Deposit Work	-	-
47020	Other Assets Control Account	-	-
	Total Other Assets	-	-

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Miscellaneous Expenditures	-	-


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Observation on Cash book & Bank Statement for the Preparation of Bank Reconciliation Statement For the
F.Y. 2023-24
Chhapara (Seoni)

Bank Name/Account No.	Balances as on 31-03-2024 As per Cash Book	As per Bank Statement	Differences	Remarks
HDFC BANK	1,00,00,000.00	1,00,00,000.00	-	Balances of all Accounts are same as per Cash book & Bank Statement.
STATE BANK OF INDIA	3,70,56,121.82	3,70,56,121.82	-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total	4,70,56,121.82	4,70,56,121.82	-	

For R.N. Singh & Co.
Chartered Accountants

CA Rishabh Kumar Suhane
(Partner)


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Observation on Cash book & Bank Statement for the Preparation of Bank Reconciliation Statement For the
F.Y. 2023-24
Chhapara(Seoni)

Bank Name/Account No.	Balances as on 31-03-2024		Differences	Remarks
	As per Cash Book	As per Bank Statement		
HDFC BANK	1,00,00,000.00	1,00,00,000.00	-	Balances of all Accounts are same as per Cash book & Bank Statement.
STATE BANK OF INDIA	3,70,56,121.82	3,70,56,121.82	-	
			-	
			-	
			-	
			-	
			-	
Total	4,70,56,121.82	4,70,56,121.82	-	

For R.N. Singh & Co.
Chartered Accountants

CA Rishabh Kumar Suhane
(Partner)


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