** AUDIT REPORT FOR FY 2023-2024**

NAGAR PARISHAD CHICHLI

(M.P.)

AUDITED BY

M A & COMPANY

Chartered Accountants

CA. Manoj Khaira
B.Com., FCA
Managing Partner

M A & Company
CHARTERED ACCOUNTANTS
UG-07, Rajul Complex, Agga Chowk,
Jablpur (M.P.)
Ph. : (0761) 4038585, 9827061050
Manojkhaira.ca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
CHICHLI NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PARISHD
CHICHLI NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **CHICHLI NAGAR PARISHAD ("the ULB")**, which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate Urban Administration & Development and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed. Delay beyond two working days should be come into the notice of CMO.

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt proper mechanism for correction in it.

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM,15th Fin etc) and Interest Receipts entries not being provided any separate cash book/Details.

vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.
However, on verification of revenue register we observed huge recovery from past several years, below mentioned are few cases.

2. Audit of Expenditure

i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

- We found in case of payment proper bill is not placed by the contractor as essential of the bill is not made Instance for the same.
- We found EPF/GPF/NPS deduction is only establishment sheet prepare at the time of payment of salary but no proper register maintained for check in detail.
- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M & COMPANY
JABALPUR
Chartered Accountants

- ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

- ULB deducted TDS on Purchase they were made, However this is not a correct Practice.

ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM,15th Fin etc) proper Accounting entries or any proper records/details.

iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but As per ULB PMAY Grant transferred to PFMS portal and No records provided us for checking.

iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

x) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.

3. Audit of Book Keeping

i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.

iv) We checked the grant register and found it is not updated receipts and payments of particular grant.

v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

A & COMPANY
JABALPUR
Chartered Accountants

4. **Audit of Fixed Deposit Receipts**

We have found ULB is not made Any FDR during the year 2023-24.

i) Audit of Tenders/ Bids

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

ii) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.

iii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.

iv) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases were contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.

v) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found, Grant Received and Expenses same Amount (Mulbhoot, State Finance, Road Development) but we found PMAY Grant distribution detailed records not maintained by ULB (Beneficiary wise) As per ULB Grant Transferred to PFMS portal. Some Grant is not matched with utilization certificates.(Annexure-A)

ii) We have checked Loan Details and Found ULB has not been taken Any for any Infrastructure work or any other Loan from any Government or Non-Government Organization.

iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found ULB maintain Grant Register but not update regular basis.

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

iv) We have checked and verified that no capital receipts / grants etc. are diverted to any revenue expenditure.

v) We have Not found PMAY Grant and Swatch Bharat Mission Grant Total received and payment is not matched with component wise and we are unable to check beneficiary wise detail from records because detail of DPR and disbursement is not available in A/C section both grants running through PFMS portal by Directorate of urban.

For M A & Company
Chartered Accountants

M A & COMPANY JABALPUR Chartered Accountants

CA Manoj Khaira
Partner
Date 10/03/2025

UDIN: 25405824BMLNAQ9934

मुख्य नगरपालिका अधिकारी
नगर परिषद चौरई

ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand but ULB is not provided GSTR-7 monthly deposit Return copy required as per Goods and services rules regulation.

   e) ULB is Deducted TDS and Deposit TDS challan monthly but not provided filled quarterly return for checking and we didn't check details due not provided traces and GST ID password.

2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

3. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

5. We have gone through Contractor's file on random basis and observed the following:-
   (a) That majority of works contract are not completed within stipulated time.
   (b) No approval for extension of time period is obtained from the authority.
   (c) No penalty or Compensation is charged from contractors for delay in the work.

मुख्य नगरपालिका अधिकारी
नगर परिषद चौचली

(d) No completion certificates are issued by the Engineers to any contractor.

(e) Final bill payments are still due in every file which we checked.

(f) Documents regarding Provident Fund Registration is not available on records.

(g) Documents regarding Labour Act Registration is not available on records.

(h) Labour Report is not available.

(i) Royalty Certificate is also not available.

(j) Photographs of Work Completed are also not available in Contractor's File for specific work.

(k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

(l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

6. No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

7. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds.

8. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. ULB has prepared Budget on estimation basis on very higher side but during Audit we found as per Assigned Amount Budget consumption is very leaser.

9. We cannot comment on EPF, GPF, NPS and Government dues because ULB is not provided proper record for checking.

10. Some records and registers are not updated by the ULB and some not provided in proper manner for checking in details, we have given comments as per the provided records by the ULB.

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
FINAL BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (2023-24)	Previous Year (2022-23)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,99,55,373.32	3,88,90,463.96
	Earmarked Funds	B-2	10,06,958.00	10,06,958.00
	Reserves	B-3	7,21,16,443.09	5,25,24,737.09
	Total Reserves and Surplus		10,30,78,774.41	9,24,22,159.05
A-2	Grants, Contributions for Specific Purpose	B-4	2,44,69,036.43	2,47,67,755.43
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		12,75,47,810.84	11,71,89,914.48
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		13,65,31,015.98	10,65,49,809.98
	Less : Accumulated depreciation		5,75,32,753.90	4,71,43,253.90
	Net Block		7,89,98,262.08	5,94,06,556.08
	Capital Work in Progress		1,20,99,718.00	1,20,99,718.00
	Total Fixed Assets		9,10,97,980.08	7,15,06,274.08
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	-	22,780.00
	Sundry Debtors (Receivables)	B-15	1,72,62,968.00	48,14,758.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	27,679.00
	Cash and Bank Balance	B-17	2,72,48,976.76	4,84,18,741.40
	Loans , advances and deposits	B-18	57,857.00	57,857.00
	Total Current Assets		4,45,69,801.76	5,33,41,815.40
B4	Current Liabilities and Provisions			
	Deposits received	B-7	22,26,669.00	22,17,669.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	56,41,360.00	32,70,820.00
	Provisions	B-10	2,51,942.00	21,69,686.00
	Total Current Liabilities		81,19,971.00	76,58,175.00
B5	Net Current Assets (B3-B4)		3,64,49,830.76	4,56,83,640.40
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)		12,75,47,810.84	11,71,89,914.48

For M A & Company
Chartered Accountants

CA Manoj Khaira
Partner, M.No. 405824

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला–नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)

As on 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	3,88,90,463.96
	Addition during the year . Surplus for the year . Transfers	 -
	Total (Rs.)	3,88,90,463.96
	Deductions during the year . Deficit for the year . Transfers	 89,35,090.64 -
	Balance at the end of the Current year	2,99,55,373.32

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)

As on 31.03.2024

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	10,06,958.00	10,06,958.00
(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		
* Other Addition (Specify nature)		-
Total (b)	10,06,958.00	10,06,958.00
(c) Payments out of Funds		
[I] Capital Expenditure on	-	-
* Fixed Assets		
* 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)	-	
Advances for expenses (d)	-	
Net Balance at the year end (a+b)-(c+d)	10,06,958.00	10,06,958.00

M. A. & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	5,25,24,737.09	2,99,81,206.00	8,25,05,943.09	1,03,89,500.00	7,21,16,443.09
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Adition During Year		-	-	-	-
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	5,25,24,737.09	2,99,81,206.00	8,25,05,943.09	1,03,89,500.00	7,21,16,443.09

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	TOTAL
Account Code	32010	32020	32030	
(a) Opening Balance	44,93,877.00	2,02,48,878.43	25,000.00	2,47,67,755.43
(b) Additions to the Grants*				-
• Grants received during the year	2,39,30,239.00	2,73,11,748.00	-	5,12,41,987.00
• Interest / Dividend earned on Grant Investments				-
• Profit on disposal of Grant Investments				
• Appreciation in Value of Grant Investments				
• Other Addition	-	-		-
Total (b)	2,39,30,239.00	2,73,11,748.00	-	5,12,41,987.00
Total (a+b)	2,84,24,116.00	4,75,60,626.43	25,000.00	7,60,09,742.43
(c) Payments out of Funds				
• Capital Expenditure on Fixed Assets	83,21,840.00	2,16,59,366.00		2,99,81,206.00
• Capital Expenditure on other				-
• Revenue Expenditure on	-	-		-
• Salary , Wages and allowances etc.				
• Rent	1,66,19,739.00	49,39,761.00		2,15,59,500.00
• Other:				
• Loss on disposal of Special fund Investments				
• Dimunition in Value of Special Fund Investments				
• Grants Refunded				-
• Other administrative Charges				
Total (c)	2,49,41,579.00	2,65,99,127.00	-	5,15,40,706.00
Net Balance at the year end (a+b)-(c)	34,82,537.00	2,09,61,499.43	25,000.00	2,44,69,036.43

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)

As on 31.03.2024

Accounting Code 3300000

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.		-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	-	-

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-6: Unsecured Loans **Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
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 financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans		

Company Jabalpur Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-7: Deposits Received | **Accounting Code 3400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)		
3401011	Security Deposit	21,32,669.00	21,23,669.00
3402001	Water deposit	94,000.00	94,000.00
3401001	Earnest Money Deposit		
	Total Deposits Received	22,26,669.00	22,17,669.00

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-8 : Deposits Works | **Accounting Code 3410000**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

M.A. & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-9: Other Liabilities **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	10,14,948.00	10,15,019.00
3501100	Employee Liabilities	34,27,333.00	20,15,130.00
3501200	Loan	-	-
3502000	Recoveries Payable	11,99,079.00	2,40,671.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	56,41,360.00	32,70,820.00

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-10: Provisions **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	2,51,942.00	21,69,686.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	2,51,942.00	21,69,686.00

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला नरसिंहपुर (म.प्र.)

MA & COMPANY JABALPUR Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

edule B-11 : Fixed Assets

Accounting Code 4100000

ount	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	6	7	8	10	11	12
1000	Land	27,39,659.00	-	27,39,659.00			-	27,39,659.00	27,39,659.00
15	lakes and ponds	3.00	19,86,915.00	19,86,918.00		-		19,86,918.00	
2000	Building	1,74,81,644.00	1,71,28,424.00	3,46,10,068.00	50,61,294.44	6,48,950.00	57,10,244.44	2,88,99,823.56	1,24,20,349.56
3000	Roads and Bridges	4,55,84,030.00	74,87,214.00	5,30,71,244.00	2,92,73,764.51	57,02,920.00	3,49,76,684.51	1,80,94,559.49	1,63,10,265.49
3100	Sewerage and Drainage	1,44,83,136.00		1,44,83,136.00	43,15,206.90	14,64,690.00	57,79,896.90	87,03,239.10	1,01,67,929.10
3200	Water Ways	46,54,437.98	-	46,54,437.98	22,04,516.20	1,16,360.00	23,20,876.20	23,33,561.78	24,49,921.78
3300	Public Lighting	56,22,496.00	13,67,369.00	69,89,865.00	10,95,818.80	5,62,250.00	16,58,068.80	53,31,796.20	45,26,677.20
34	Sanitation solid waste mgt	27,93,266.00	44,425.00	28,37,691.00	8,23,709.98	4,16,060.00	12,39,769.98	15,97,921.02	
4000	Plants & Machinary	22,24,399.00	6,24,193.00	28,48,592.00	7,19,279.70	2,26,880.00	9,46,159.70	19,02,432.30	15,05,119.30
5000	Vehicles	74,93,663.00	8,88,665.00	83,82,328.00	28,24,176.80	8,11,790.00	36,35,966.80	47,46,361.20	46,69,486.20
6000	Office & other Equipments	10,17,314.00	4,54,001.00	14,71,315.00	3,06,307.20	1,90,600.00	4,96,907.20	9,74,407.80	7,11,006.80
7000	Furniture , Fixture, Fittings and	8,05,305.00	-	8,05,305.00	1,89,083.67	83,950.00	2,73,033.67	5,32,271.33	6,16,221.33
8000	Other Fixed Assets	16,50,457.00		16,50,457.00	3,30,095.70	1,65,050.00	4,95,145.70	11,55,311.30	13,20,361.30
	Total	10,65,49,809.98	2,99,81,206.00	13,65,31,015.98	4,71,43,253.90	1,03,89,500.00	5,75,32,753.90	7,89,98,262.08	5,74,36,997.06
20000	Capital WIP	1,20,99,718.00		1,20,99,718.00				1,20,99,718.00	1,20,99,718.00

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-12 : Investments- General Funds **Accounting Code 4200000**

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	-
	- Other Investments (Fixed Deposits)			-	-
	Total Investments General Fund		-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला–नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)

As on 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit			-	
	Total Investments- Other Funds		-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)

As on 31.03.2024

Schedule B-14: Stock in Hand (Inventories) **Accounting Code 4300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	22,780.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	22,780.00

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	-	-	-	-
	Less than 3 years *	86,99,568.00	-	86,99,568.00	10,28,569.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	86,99,568.00	-	86,99,568.00	10,28,569.00
	Net Receivables for Property Taxes	86,99,568.00	-	86,99,568.00	10,28,569.00
43120	Receivables for Other Taxes	38,56,070.00	-	38,56,070.00	15,89,734.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	38,56,070.00	-	38,56,070.00	15,89,734.00
	Net Receivables for Other Taxes	38,56,070.00	-	38,56,070.00	15,89,734.00
	Receivables for Fees & User Charges	32,01,163.00	-	32,01,163.00	20,57,715.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	32,01,163.00	-	32,01,163.00	20,57,715.00
	Net Receivables for Fees & User Charges	32,01,163.00	-	32,01,163.00	20,57,715.00
43140	Total Receivable From Other Sources	15,06,167.00	-	15,06,167.00	1,38,740.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	15,06,167.00	-	15,06,167.00	1,38,740.00
	Total Sundry Debtors(Receivables)	1,72,62,968.00	-	1,72,62,968.00	48,14,758.00

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M.A. & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-16: Prepaid Expenses **Accounting Code 4400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	27,679.00
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	27,679.00

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-17: Cash and Bank Balances | **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	10,57,193.40	-
4502000	Balance with Bank-Municipal Funds	-	
4502100	Nationalised Banks	2,61,91,783.36	4,84,18,741.40
4502200	Other Schedule Banks		-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	
	Sub Total	2,61,91,783.36	4,84,18,741.40
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks		
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total		
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks		-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks		
4506400	Post Office	-	-
	Sub Total		
	Total Cash & Bank Balance	2,72,48,976.76	4,84,18,741.40

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Accounting Code 4600000

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
		57,857.00		-	-	57,857.00
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors			-		-
4605000	Advance to Others	-	-			-
4606000	- Deposit with External Agencies (PHE)		-			
4608000	-Other Current Assets	57,857.00	-	-	-	57,857.00
	Sub -Total	-	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-	-
		-	-	-	-	57,857.00
	Total Loans, advances, and deposits	57,857.00	-	-	-	

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Accounting Code 4700000

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
As on 31.03.2024

Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR Chartered Accountants

Nagar Parishad Chichli (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	1,29,44,662.00	54,50,336.00
	Assigned Revenues & Compensation	IE-2	1,43,24,155.00	1,10,98,733.00
	Rental Income From Municipal Properties	IE-3	17,20,827.00	13,97,802.00
	Fees & User Charges	IE-4	4,77,490.00	88,832.00
	Sale & Hire Charges	IE-5	3,500.00	39,000.00
	Revenue Grants, Contributions & Subsidies	IE-6	3,19,49,000.00	3,80,47,340.00
	Income From investments	IE-7	2,05,182.00	20,40,911.00
	Interest Earned	IE-8	6,33,732.00	-
	Other Income	IE-9	-	8,51,357.00
	TOTAL -INCOME		6,22,58,548.00	5,90,14,311.00
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,09,96,503.00	1,63,95,615.00
	Administrative Expenses	IE-11	1,02,59,798.00	75,57,065.56
	Operations & Maintenance	IE-12	1,38,95,162.00	2,39,10,627.63
	Interest & Finance Expenses	IE-13	2,00,948.64	8,81,587.50
	Programme Expenses	IE-14	1,42,88,161.00	8,81,321.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	-
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	11,63,566.00	-
	Depreciation	B-11	1,03,89,500.00	1,06,59,560.00
	TOTAL - EXPENDITURE		7,11,93,638.64	6,02,85,776.69
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(89,35,090.64)	(12,71,465.69)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(89,35,090.64)	(12,71,465.69)
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(89,35,090.64)	(12,71,465.69)

JABALPUR
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		77,35,957.00	26,57,940.00
1100200	Water Tax		16,70,098.00	19,16,795.00
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		20,11,318.00	4,34,721.00
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll			
	Cess			
1108000	Other Taxes		15,27,289.00	4,40,880.00
	Sub-Total		1,29,44,662.00	54,50,336.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		1,29,44,662.00	54,50,336.00
	Total Tax Revenue		1,29,44,662.00	54,50,336.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		-	28,53,518.00
1202000	Compensation in lieu of Taxes/ duties		1,43,24,155.00	82,45,215.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		1,43,24,155.00	1,10,98,733.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		16,76,927.00	11,12,612.00
1302000	Rent From Office Buildings		43,900.00	
1303000	Rent From Guest House			
1304000	Lease Rent		-	1,81,540.00
1308000	Other Rents		-	1,03,650.00
	Sub-Total		17,20,827.00	13,97,802.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		17,20,827.00	13,97,802.00
	Total Rental Income From Municipal Properties		17,20,827.00	13,97,802.00

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges			
1401100	Licensing Fees		15,041.00	10,060.00
1401200	Fees for Grant Permit			
1401300	Fees for Certificate or Extract		-	1,950.00
1401400	Development Charges			
1401500	Regularisation fees			
1402000	Penalties and Fines			
1404000	other Fees		4,05,968.00	31,992.00
1405000	User Charges		55,146.00	44,830.00
1406000	Entry Fees			
1407000	Service/ Administrative Charges		1,335.00	-
1408000	Other Charges		-	-
	Sub-Total		4,77,490.00	88,832.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		4,77,490.00	88,832.00
	Total Income from Fees & User Charges		4,77,490.00	88,832.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	-
1501100	Sale of Forms & Publications		3,500.00	39,000.00
1501200	Sale of stores & scrap			
1503000	Sale of others			
1504000	Hire Charges for Vehicles			
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		3,500.00	39,000.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		1,66,19,739.00	1,30,30,305.00
1601021	Grant From Other Org.		-	46,24,337.50
1601011	Grant From Central Govt.		49,39,761.00	97,33,137.50
1601091	Grant Revenue - Depreciation on Grant Assets		1,03,89,500.00	1,06,59,560.00
	Total Revenue Grants ,Contributions & Subsidies		3,19,49,000.00	3,80,47,340.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		2,05,182.00	20,40,911.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		2,05,182.00	20,40,911.00

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		6,33,732.00	
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		6,33,732.00	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-9 : Other Income			
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees			
1805000	Unclaimed Refund / Liabilities		-	6,57,321.00
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		-	1,94,036.00
	Total other Income		-	8,51,357.00

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-10 : Establishment Expenses			
2101000	Salaries, Wages and Bonus		1,97,88,889.00	1,35,99,975.00
2102000	Benefits and Allowances		12,07,614.00	24,241.00
2103000	Pension			27,61,179.00
2104000	Other Terminal & Retirement Benefits			10,220.00
	Total Establishment Expenses		2,09,96,503.00	1,63,95,615.00

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-11 : Administrative Expenses			
2201000	Rent, Rates and Taxes		-	6,17,064.00
2201100	Electricity Charges		-	
2201100	Office Maintenance		47,34,141.00	5,17,610.00
2201200	Communication Expenses		75,515.00	6,34,977.56
2202000	Books & Periodicals		24,536.00	3,25,536.00
2202100	Printing & Stationary		11,30,856.00	8,95,884.00
2203000	Travelling & Conveyance		1,33,643.00	6,66,513.00
2204000	Insurance		27,679.00	4,89,729.00
2205000	Audit Fees			48,322.00
2205100	Legal Expenses		5,36,390.00	2,16,763.00
2205200	Professional and other Fees		2,24,277.00	5,71,154.00
2206000	Advertisement and Publicity		33,67,603.00	24,50,513.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		5,158.00	1,23,000.00
	Total Administrative Expenses		1,02,59,798.00	75,57,065.56

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-12 : Operations & Maintenance			
2301000	Power & Fuel		10,70,607.00	32,21,609.63
2302000	Bulk Purchase		18,02,355.00	15,52,666.00
2303000	Consumption of Stores			
2304000	Hire Charges		84,325.00	15,12,436.00
2305000	Repairs & Maintenance - Infrastructure Assets		6,71,467.00	1,02,09,160.00
2305100	Repairs & Maintenance - Civic Amenities		32,58,631.00	1,96,922.00
2305200	Repairs & Maintenance - Building		21,90,036.00	2,87,244.00
2305300	Repairs & Maintenance - Vehicles		27,91,519.00	39,33,429.00
2305400	Repairs & Maintenance - Furniture		15,42,665.00	5,70,748.00
2305500	Repairs & Maintenance - Office Equipments		18,770.00	19,39,820.00
2305600	Repairs & Maintenance - Electrical Appliances		1,46,591.00	1,10,589.00
2305700	Repairs & Maintenance - Plant & Machinery		3,12,596.00	83,363.00
2305900	Repairs & Maintenance - Others			
2308000	Other Operating & Maintenance Expenses		5,600.00	2,92,641.00
	Total Operations & Maintenance		1,38,95,162.00	2,39,10,627.63

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
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		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		948.64	8,81,587.50
2408000	Other Finance Charges		2,00,000.00	-
	Total Interest & Finance Charges		2,00,948.64	8,81,587.50

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		1,41,90,576.00	4,03,881.00
2502000	Own Programmes		97,585.00	4,77,440.00
2503000	Share in Programs of others		-	
	Total Programme Expenses		1,42,88,161.00	8,81,321.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		-	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		-	-

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
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		-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets			
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		11,63,566.00	-
	Total Miscellaneous Expenses		11,63,566.00	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)			

मुख्य नगरपालिका अधिकारी
नगर परिषद चौरई
जिला-नरसिंहपुर (म.प्र.)

JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)

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* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	4,84,18,741.40		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			*Operating Payments*	
110	Tax Revenue	-	210	Establishment Expenses	
120	Assigned Revenues & Compensations	1,43,24,155.00	220	Administrative Expenses	2,13,476.00
130	Rental income from Municipal Properties	3,53,400.00	230	Operations and Maintenance	6,85,397.00
140	Fees & User Charges	4,77,490.00	240	Interest & Finance Charges	948.64
150	Sale & Hire Charges	3,500.00	250	Programme Expenses	
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	1,42,83,161.00
170	Income from Investments	2,05,182.00	270	Purchase of Stores	-
171	Interest Earned	6,33,732.00	271	Miscellaneous expenses	11,63,566.00
180	Other Income		285	Prior period	-
	Non-Operating Receipts-			*Non-Operating Payments*	
320	Grant Contribution for specified purpose	5,12,41,987.00	340	Deposits Received	18,000.00
310	Municipal Fund		350	Other laiblities	6,63,56,004.00
340	Deposits Received		360	Provisions	
350	Other Liabilities	27,000.00	430	Stock - In- Hand	
341	Deposit works	3,979.00	330	Loans Payable	
421	Investment Of Other Fund		460	Loans, Advances & Deposits	
431	debtors(receivable)	18,63,879.00	431	Sundry Creditors (Payble)	58,05,243.00
430	stock in hand		410	Fixed Assets	17,78,273.00
460	Loans, Advances & Deposits		412	CWIP	
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			**Closing Balances #** Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2,72,48,976.76
	TOTAL	**11,75,53,045.40**		**TOTAL**	**11,75,53,045.40**

M.A. & Company, Jabalpur, Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

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	(12,71,465.69)	(12,71,465.69)	(89,35,090.64)	(89,35,090.64)
Add: Adjustments For				
Depreciation	1,06,59,560.00		1,03,89,500.00	
Interest And Finance Expenses	8,81,587.50	1,15,41,147.50	2,00,948.64	1,05,90,448.64
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	-		2,05,182.00	
Transfer To Reserves	2,26,83,285.00		2,99,81,206.00	
Interest Income Received	20,40,911.00	(2,47,24,196.00)	6,33,732.00	(3,08,20,120.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		3,49,93,877.81		(2,91,64,782.00)
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(34,64,614.00)		(1,24,48,210.00)	
(Increase)/Decrease In Stock In Hand	90,970.00		22,780.00	
(Increase)/Decrease In Prepaid Expenses	(15,109.00)		27,679.00	
(Increase)/Decrease In Other Current Assets	(15,000.00)		-	
(Decrease)/Increase In Deposits Received	1,00,000.00		9,000.00	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	12,55,690.00		23,70,540.00	
(Decrease)/Increase In Provisions	(13,96,816.00)		(19,17,744.00)	
Extra ordinary items (please specify)		(34,44,879.00)		(1,19,35,955.00)
Net Cash Generated from / (Used in) Operating Activities [A]		3,15,48,998.81		(4,11,00,717.00)
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	2,26,83,285.00		3,57,24,802.00	
(Increase)/Decrease In Special Funds/ Grants	-		2,98,719.00	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(1,20,23,725.00)		(1,79,13,878.00)	
(Purchase) Of Investments	-	1,06,59,560.00	-	1,81,09,643.00
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments				
Investment Income Received	20,40,911.00	20,40,911.00	6,33,732.00	6,33,732.00
Interest Income Received				
Net cash generated from/(used in) investing activities [B]		1,27,00,471.00		1,87,43,375.00
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(8,81,587.50)	(8,81,587.50)	(2,00,948.64)	(2,00,948.64)
		(8,81,587.50)		(2,00,948.64)
Net Cash Generated From/(Used In) Financing Activities [C]		4,33,67,882.31		(2,25,58,290.64)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		7,88,47,846.43		4,98,07,267.40
Cash And Cash Equivalent At Beginning Of The Period		4,98,07,267.40		2,72,48,976.76
Cash and cash equivalent at end of the period				
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:	-		-	
Cash balances	4,98,07,267.40	4,98,07,267.40	2,72,48,976.76	2,72,48,976.76
Bank balances				-
Total Of The Breakup Of Cash And Cash Equivalents				

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Chichli (M.P.)
Bank Reconciliation Statement As Per the Balance Sheet 2023-24

S No	Bank Name	Cash Book Closing Bal.	Bank Book Closing Bal
1	Axis Bank A/C	5,28,867.00	5,28,867.00
2	Cenra Bank A/C	1,66,720.00	1,66,720.00
3	GCB Bank A/C	39,04,046.89	39,04,046.89
4	HDFC Bank A/C	1,22,816.00	1,22,816.00
5	Indian Bank A/C	3,14,155.41	3,14,155.41
6	Kotak Bank A/C	2,99,972.12	2,99,972.12
7	SBI Bank A/C	2,08,55,205.94	2,08,55,205.94
	Total	2,61,91,783.36	2,61,91,783.36

JABALPUR
Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला नरसिंहपुर (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

S.no.	Parameters	Descripation			Observation in Brief	Suggestions
1		Audit of Revenue				
		Receipts	6	7		
1	Revenue Tax	Year 2022-23	Year 2023-24	% of Growth		
1	Property Tax	3.05	7.35	58.47	We observed growth Down in recovery in comparison to last year Samekit Kar	NA
2	Samekit Kar	3.03	2.57	-17.98		
3	Urban Development Cess	0.75	1.72	56.29		
4	Education Cess	0.74	1.72	56.83		
	Sub Total	**7.58**	**13.36**			
1	Rent	0.84	3.53	76.31		
2	Water Tax	3.19	5.26	39.30		
	Sub Total	4.03	8.79			
	Grand Total	**11.61**	**22.15**			

मुख्य नगरपालिका अधिकारी
नगर परिषद चौचली

MA & COMPANY
JABALPUR
Chartered Accountants

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Chichli

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is atteched	1. Grant Register should be update 2. System (E Nagar Palika Software) ganreated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is atteched	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register, Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB does not have any FDR	ULB should invest in FDR for shorter or longer period. ULB have to maintain FDR Register and Put FDR in Register in prpper manner.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in breif in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitered and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is atteched	Grant register should be update and balance regularly with it's utlization certificate. PMAY Grant, SBM Grant, CM Infra, Other Grant maintain component wise in Grant register.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We did not observed any of such cases	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is atteched	ULB have a many Grant fund Accounts in Bank but they are not investing anywhere. They should invest in FDR so after shortage of grant fund they can use interest part also and they don't need to utilize Municipal Fund. ULB Don't have proper record of Expenditure (Capital and Revenue work)

...MPANY JABALPUR ...ed Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Chichli

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
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.	48.44%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	29.63%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद चीचली
जिला-नरसिंहपुर (म.प्र.)