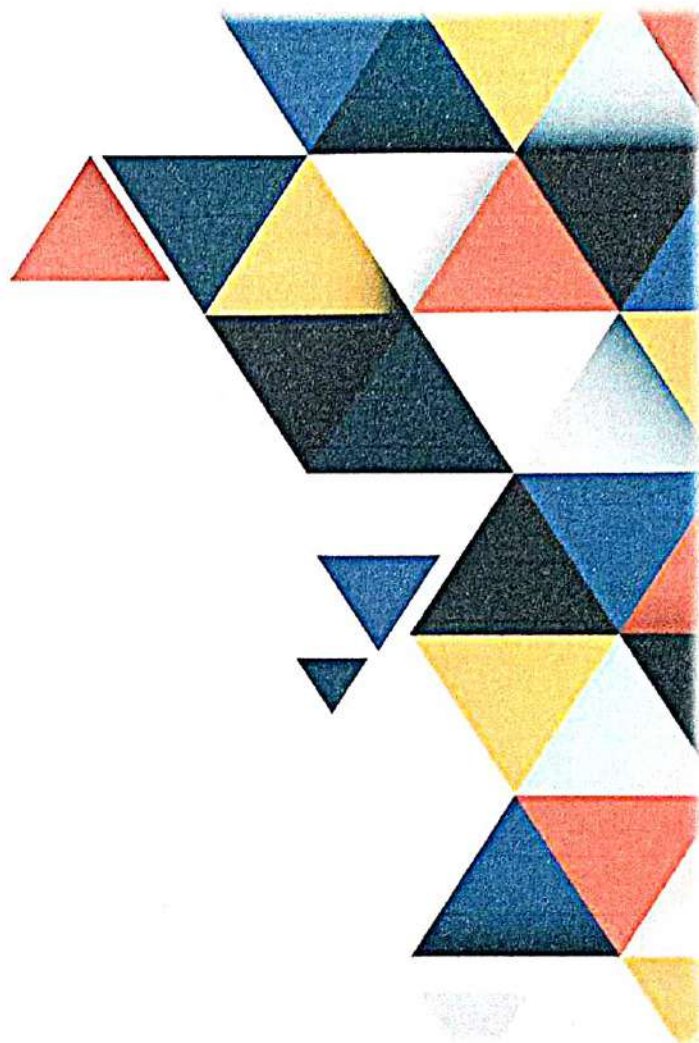


NAGAR NIGAM CHHINDWARA

AUDIT REPORT- FINANCIAL YEAR 2023-24



PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS



REPORT CONTENT

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR NIGAM CHHINDWARA

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR NIGAM CHHINDWARA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

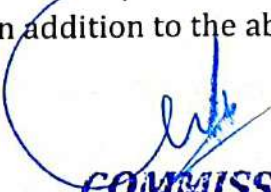
2. Management's Responsibility for the Financial Statements

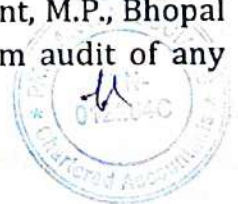
The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting 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 adequate internal financial controls, 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 .

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)





We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

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.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to outstanding balances of some revenue taxes has differences with accounting records maintained by accounting department.





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c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. We further report that:

- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 18/09/2024

UDIN: 24418806BKDFNH2723


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
(Partner)
MRN - 418806



Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR NIGAM CHHINDWARA ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,





assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.


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Municipal Corporation
Chhindwara (M.P.)





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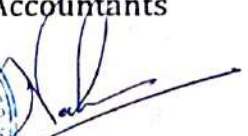
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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 18/09/2024


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
Partner
MRN - 418806

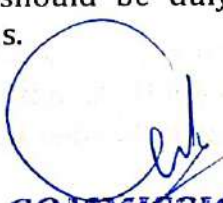


Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.
Revenue under various sources such as own revenue, grants and compensation were recorded in the cashbook and ERP accounting software. ULB has classified the revenue sources depending upon its nature and recovery.
- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book . A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.
- 5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.


COMMISSIONER
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Chhino





- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

It was explained that the revenue records are maintained through online portal. During the year 2023-24 the (ENP) software was hacked and the data got eroded. Hence, the revenue department was not able to fetch the correct data of outstanding at year end.

The demand and recovery records as maintained by the revenue department summarises details relating to recovery of revenue during the year.

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or on renewal.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

Expenditures under various heads which were recognized and entered in the books of account were verified on sampling basis. The expenditure under schemes were either directly shown as payment or shown as utilisation from scheme fund in the income & expenditure statement. Grant records and scheme fund cashbooks were also maintained to verify the payments.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries


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of cash book cannot be ruled out. On verification of accounting entries some non-statutory compliances came to our attention:

- GST not levied and collected on shop premium collected during the year.
- LWF deposit is less as compared to the total deduction amount.
- VAT deduction standing in books as opening balance.
- Royalty deposit is less as compared to total deduction amount during the year.
- Certain creditors, in the accounting records, were found with the debit balances at year. This implies either incorrect accounting entry or advance payment to the creditors.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

On verification of cashbook entries on test check basis we did not come across errors relating to totalling & balancing. However, due to quantum of entries, we cannot provide absolute assurance on issues relating to totalling and balancing.

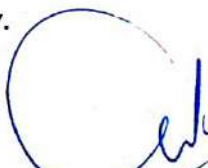
- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.


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Chennai





ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits. We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.

Utilisation certificates for some scheme/grant funds such as Swachh Bharat Mission, SDRF, Ladli Behna Yojna, CM Adhoshanrachna Ph 2 & 3 and Road development were made available by the ULB. We have noticed difference in utilisation certificates with accounting records under Ladli Behna Yojna, CM Adhoshanrachna Ph 2 & 3 and Road development schemes.

Also, we are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB. The assets are directly booked without transferring first into CWIP and then at completion of work transferring it to the final fixed assets. ULB has explained that these assets are completed during the year itself hence fixed assets directly created.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

Temporary advances other than employees were not found in the books of accounts.


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)





3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Register of Settlement of Contractor / Supplier Bills as prescribed under MP MAM.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

Stock registers were maintained by the ULB. The Inward and outward entries were made in the registers with signature of the person taking the stock item. Closing balance of stock not recorded in the register. Water & electric department stock registers not provided for verification.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

Register of advances to employees were not provided by the ULB. The details of advances and adjustments as per accounting data are as follows:

Date	Name of Person	Amount	Details of Advance given	Adjustment, if any
15/11/2023	Rohit suryawanshi	25,000.00	Election expenses	25,000.00
15/11/2023	Bhanu Pratap suryawanshi	25,000.00	Details not mentioned	-
22/02/2024	Mangesh pawar	50,000.00	Details not mentioned	-

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's.

Bank Reconciliation is provided to us by the ULB and made part of the financial statements attached with this report.

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)





Grant registers were made available to us for verification. The entries of receipt & payments were verified from cashbook. A summarised statement of grants, along with differences, has been provided in the point 6(1) of this report.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB maintain separate cash books for different schemes and projects and the accounts were maintained on consolidated basis in the ERP system. The financial statement contains transactions of all the scheme fund too along with the ULB's own fund.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification. The entries in the registers were made for the FDR made or matured during the year. The copies of acknowledgments were maintained by the ULB.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Records of FDR's are maintained in register and physical copies of acknowledgments. The FDR's are kept on auto renewal basis with the banks. Some of the entries of renewals in the register were not updated.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
The investment in FDR's/TDR's were made by the ULB at the prevailing interest rates. However, no significant documents or information were made available which can substantiate the ULB's effort to look for alternative options.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.





5. **Audit of Tenders / Bids**

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BG's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

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Municipal Corporation





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7) The contract closure shall also be verified by the auditor.

No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Details of grant receipt and utilised as according to the accounting and grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Road Development	-	3,43,11,169.00	3,43,11,169.00	-
Mulbhoot	-	5,04,57,570.00	5,04,57,570.00	-
15th Finance	3,67,02,548.00	7,25,10,435.00	8,13,16,810.00	2,78,96,173.00
City Transport	2,88,94,502.00	-	30,18,677.00	2,58,75,825.00
CM Adhoarachna	-	10,08,00,000.00	10,08,00,000.00	-
SDRF	99,19,000.00	1,08,22,000.00	2,07,41,000.00	-
Vivah Yojana	-	4,80,60,936.00	4,80,60,936.00	-
Railway Overbridge	-	52,47,00,000.00	-	52,47,00,000.00
Rasoi Yojana	-	3,25,800.00	3,25,800.00	-
Octroi	-	15,67,86,025.00	15,67,86,025.00	-
Samekit anudan	-	92,84,000.00	92,84,000.00	-
Mudrank shulk	-	6,97,41,878.00	6,97,41,878.00	-
Sanjeevini Clinic	-	90,22,920.00	90,22,920.00	-
Kayakalp	4,32,00,000.00	2,00,00,000.00	6,32,00,000.00	-
Sansad Vidhayak Nidhi	46,59,797.00	1,29,84,000.00	1,61,50,003.00	14,93,794.00
Vradha Ashram	71,046.23	26,000.00	88,105.32	8,940.91
Swachh Bharat Mission	-	40,92,706.00	40,92,706.00	-
PM Swanidhi	10,000.00	4,78,300.00	4,78,300.00	10,000.00
NULM	-	1,41,61,738.00	1,41,61,738.00	-
Amrut	-	2,07,59,213.00	2,07,59,213.00	-
State Finance Grant	-	6,65,91,398.00	6,65,91,398.00	-
Water Supply Maintenance	-	9,51,000.00	9,51,000.00	-
Sambal Yojana	-	4,79,000.00	4,79,000.00	-
Total	12,34,56,893.23	1,22,73,46,088.00	77,08,18,248.32	57,99,84,732.91

- Details of other grants, recorded in accounting are not mentioned in the Grant Register.


COMMISSIONER
Municipal Corporation
Chhijoda, G.M.P.





- 2) He is responsible for audit of grants received from State Government and its utilization.

The details of grants received from State government and central government were provided in the above table.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO for CM Adhosanrachana scheme and from Union Bank of India under PMAY-House for all scheme.

The loan repayment for HUDCO has been timely made at each quarterly/annually (as applicable) rest. House for all Loan, outstanding from UBI Rs. 18,41,07,271.00, was not repaid during the year.

There was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of loan form HUDCO are provided here below:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	1,67,346.00	3,65,500.00	5,32,846.00
2	1,58,368.00	3,65,500.00	5,23,868.00
3	1,48,210.00	3,65,500.00	5,13,710.00
4	1,39,435.00	3,65,500.00	5,04,935.00
	6,13,359.00	14,62,000.00	20,75,359.00

HUDCO Loan Outstanding as on 31/03/2024 as per accounts: Rs. 5,09,60,297/-

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.



COMMISSIONER
Municipal Corporation



Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of records as of 31 March 2024 a sum of Rs 1005.71 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery as per wasooli patrak	Total un-recovered amount
Sampatti Kar	491.38	201.17	290.21	746.46	695.31	51.14	896.48	341.35
Samekit Kar	76.83	18.80	58.03	113.04	69.83	43.21	88.64	101.24
Nagar Vikas Upkar	42.97	17.19	25.78	156.41	104.95	51.45	122.15	77.23
Siksha Upkar	22.68	13.20	9.48	119.23	80.50	38.74	93.69	48.22
Soild Waste Management	48.84	13.73	35.11	106.95	74.08	32.87	87.81	67.98
Water Tax	214.13	3.32	210.81	772.11	644.86	127.25	648.18	338.07
Shop Rent	42.60	18.10	24.50	152.15	145.03	7.12	163.12	31.62
Total	939.43	285.51	653.92	2,166.34	1,814.55	351.79	2,100.06	1,005.71
Total Un-Recovered amount								1,005.71

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There is variation in the opening balance of current year and closing balance of previous year wasooli patrak.

Date: 18/09/2024


COMMISSIONER
Municipal Corporation,
Chhindwara (M.P.)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN - 418806



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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capatidar.associates@gmail.com

Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR NIGAM CHHINDWARA

Name of Auditor: **PATIDAR & ASSOCIATES, CHARTERED ACCOUNTANTS**

Parameters	Description	Observations	Suggestions
Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Utilisation certificate in reconciliation with the grant register should be maintained. Statutory deduction should be made & deposited from the payments wherever applicable.
Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	FDR register should contain interest accrued during the year.


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)





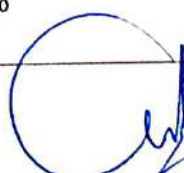
PATIDAR & ASSOCIATES

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Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant utilisation certificates should be prepared for all the grants. Loan utilisation and consequential revenue generation records should be maintained.
Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	72,57,78,607 / 58,21,31,759 124.68%		
Percentage of Capital expenditure wrt Total expenditure.	39,12,61,167 / 1,11,70,39,774 35.03%		




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Municipal Corporation
Chhindwara (M.P.)



PATIDAR & ASSOCIATES
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Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Registers of advances given and adjusted during the year should be prepared by the ULB.
Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA




COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Name of ULB: Nagar Nigam Chhindwara
Name of Auditor: Patidar & Associates

Annexure C
Amt in Rs.

S.no.		Parameters		Description		% of growth	Observation in brief				Suggestions	
		Audit of Revenue		Receipt in (Rs.)								
		Rajaswa Kar wasooli		2022-23	2023-24							
1		Sampatti Kar		660.71	896.48	35.69	Collection % w.r.t. total dues is	72.42%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2		Samekit Kar		117.68	88.64	-24.68	Collection % w.r.t. total dues is	46.68%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3		Nagar Vikas Upkar		155.29	122.15	-21.34	Collection % w.r.t. total dues is	61.27%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4		Siksha Upkar		122.79	93.69	-23.70	Collection % w.r.t. total dues is	66.02%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
Total				1,056.47	1,200.95							
Gair-Rajaswa wasooli												
5		Solid Waste Management		154.69	87.81	-43.24	Collection % w.r.t. total dues is	56.36%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6		Water Tax		716.21	648.18	-9.50	Collection % w.r.t. total dues is	65.72%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
Total				870.90	735.98							
Grand Total				1,927.37	1,936.94							

The above recovery figures are taken from wasooli patrahs provided by the Revenue department.


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



**Revised abstract sheet for reporting on audit paras
2023-24**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Chhindwara	Chhindwara	Municipal Corporation

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
11,35,13,912.00	24,44,043.00	15,64,86,584.99	5,75,27,877.60	23,58,11,903.00	45,57,24,475.95	1,63,47,439.00

Property tax includes samkekit kar, education cess, development cess

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	7,25,10,435.00	6,65,91,398.00	85,46,25,052.00	2,03,15,83,120.54

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
42,25,42,869.00	3,21,30,027.80	20,39,70,167.00	7,75,994.53	5,74,19,358.00	14,62,000.00	39,12,61,167.00	1,10,95,61,583.33


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Auditor
FRN:
MRN:

Patidar & Associates
012264C
418806

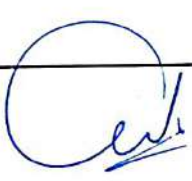


MUNICIPAL CORPORATION, CHHINDWARA

BALANCE SHEET (AS ON 31 MARCH 2024)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2024	AS ON 31 MARCH 2023
I. EQUITY AND LIABILITIES				
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	2,55,03,66,389.88	2,53,43,93,117.02
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	1,56,32,25,710.47	1,46,68,01,790.42
	Total Reserves & Surplus		4,11,35,92,100.35	4,00,11,94,907.44
3-20	Grants, Contributions for Specific purposes	B-4	58,58,09,285.55	13,29,61,779.55
	Total Grants & Contributions		58,58,09,285.55	13,29,61,779.55
	Loan			
3-30	Secured Loans	B-5	23,50,67,568.00	23,65,29,568.00
	Unsecured Loans	B-6	-	-
	Total Loans		23,50,67,568.00	23,65,29,568.00
	Current Liabilities & Provisions			
3-40	Deposit received	B-7	31,54,15,898.33	29,37,65,736.33
3-41	Deposit Works	B-8	70,96,335.69	-
3-50	Other Liabilities	B-9	83,77,78,571.15	23,95,96,268.75
3-60	Provisions	B-10	3,53,89,757.88	3,65,81,376.88
	Total Current liabilities & Provision		1,19,56,80,563.05	56,99,43,381.96
TOTAL LIABILITIES			6,13,01,49,516.95	4,94,06,29,636.95
II. ASSETS				
	Fixed Assets	B-11		
4-10	Gross Block		5,80,81,23,895.42	5,41,87,31,022.42
4-11	Less : Accumulated Depreciation		2,44,72,56,016.00	2,14,91,48,242.00
	Net Block		3,36,08,67,879.42	3,26,95,82,780.42
4-12	Capital Work-in-progress		74,49,36,171.00	74,30,67,877.00
	Total Fixed Assets		4,10,58,04,050.42	4,01,26,50,657.42
	Investments			
4-20	Investments- General Fund	B-12	18,17,84,142.00	17,34,04,319.00
4-21	Investments- Other Funds	B-13	-	-
	Total Investment		18,17,84,142.00	17,34,04,319.00
	Current Assets, Loans Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B- 15	-	-
4-31	Gross amount outstanding		10,05,71,215.31	7,78,72,599.00
	Less : Accumulated provision against bad and doubtful receivables		-	-
4-32	Net Receivables		10,05,71,215.31	7,78,72,599.00

Cont.....


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**BALANCE SHEET**
(AS ON 31 MARCH 2024)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2024	AS ON 31 MARCH 2023
	Prepaid Expenses	B-16		
440-10	Establishment		-	-
440-20	Administrative		-	-
440-30	Operations & Maintenance		-	-
	Total		-	-
450-10	Cash and Bank Balances	B-17	64,22,45,543.82	16,59,54,937.53
460-10	Loan, advances and deposits	B- 18	7,16,239.00	23,56,832.60
	Total of Current Assets, loans & Advances		74,35,32,998.13	24,61,84,369.13
	Other Assets	B- 19	1,09,90,28,326.40	50,83,90,291.40
	Miscellaneous Expenditure (to the extent not written off	B- 20	-	-
	TOTAL ASSETS		6,13,01,49,516.95	4,94,06,29,636.95
	Note to Balance sheets	B- 21A	-	-

FOR AND BEHALF OF
MUNICIPAL CORPORATION
CHHINDWARAFor and Behalf of
PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA Neelesh Patidar

Partner

MRN 418806

FRN 012264C

UDIN 24418806BKDFNH2723

COMMISSIONER

COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)ACCOUNTS OFFICER
Municipal Corporation
Chhindwara (M.P.)

MUNICIPAL CORPORATION, CHHINDWARA**BALANCE SHEET**

[AS ON 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule B- 1 : Municipal- [General] Fund- [Code No. 310]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
310-10	Municipal Fund	-	-
	Opening Balance	3,51,47,71,468.51	3,52,79,03,415.16
	Add : Addition During the year	2,67,74,246.64	14,54,138.00
	Less : Deduction During the year	1,07,03,942.00	1,45,86,084.65
	Municipal fund Closing Balance at the end of the year	3,53,08,41,773.15	3,51,47,71,468.51
	Excess of Income over Expenditure		
310-90	Opening Balance	(98,03,78,351.49)	(79,44,70,339.51)
	Add : Addition During the year	(97,031.78)	(18,59,08,011.98)
	Less : Deduction during the year	-	-
	Excess of Income over Expenditure Closing Balance at end of year	(98,04,75,383.27)	(98,03,78,351.49)
	Total	2,55,03,66,389.88	2,53,43,93,117.02

Schedule B- 2 : Earmarked Funds -- [Code No. 311]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
311-20	Special Funds	-	-
311-70	Trust or Agency fund (Unutilised)	-	-
	Total	-	-

Schedule B- 3 : Reserves -- [Code No. 312]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
312-10	Capital Contribution	1,44,51,31,617.80	1,36,27,74,583.75
312-11	Capital Reserve	-	-
312-20	Borrowing Redemption Reserve	-	-
312-30	Special Fund- Sanchit Nidhi	11,80,94,092.67	10,40,27,206.67
312-40	Statutory Reserve	-	-
312-50	General Reserve	-	-
312-60	Revaluation Reserve	-	-
	Total	1,56,32,25,710.47	1,46,68,01,790.42

Schedule B- 4 : Grants & Contribution for specific purpose - Unutilised-- [Code No. 320]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
320-10	Central Government		
	Opening balance	3,67,02,548.00	-
	Add : Addition during the year	62,20,62,354.00	11,45,09,000.00
	Less : Deduction during the year	10,61,68,729.00	7,78,06,452.00
	Central Government Grant Closing Balance Unutilised	55,25,96,173.00	3,67,02,548.00
320-20	State Government		
	Opening Balance	9,62,59,231.55	21,69,80,638.55
	Add: Addition during the year	37,16,64,531.00	12,83,39,759.00
	Less : Deduction during the year	43,47,10,650.00	24,90,61,166.00
	State Government Grant Closing Balance Unutilised	3,32,13,112.55	9,62,59,231.55
	Total	58,58,09,285.55	13,29,61,779.55

COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**SCHEDULE TO BALANCE SHEET**

[AS ON 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule B- 5 : Secured Loan -- [Code No. 330]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	5,09,60,297.00	5,24,22,297.00
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	18,41,07,271.00	18,41,07,271.00
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total	23,50,67,568.00	23,65,29,568.00

Schedule B- 6 : Unsecured Loan -- [Code No. 331]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total	-	-

Schedule B- 7 : Deposit Received -- [Code No. 340]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
340-10	From Contractors	29,54,03,856.33	27,95,18,377.33
340-20	From Revenues	1,78,37,042.00	1,20,72,359.00
340-30	From Staff	-	-
340-80	From other	21,75,000.00	21,75,000.00
	Total	31,54,15,898.33	29,37,65,736.33

Schedule B-8 : Deposit Works -- [Code No. 341]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
341-10	Civil Works	-	-
341-20	Electrical Work LED Project	70,96,335.69	-
341-80	Others	-	-
	Total	70,96,335.69	-


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**SCHEDULE TO BALANCE SHEET****[AS ON 31 MARCH 2024]**

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule B-9 : Other Liabilities -- [Code No. 350]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
350-10	Creditors / Suppliers	19,07,60,992.12	18,21,71,046.00
350-11	Employee Liabilities	-	-
350-12	Interest Accrue & Due	-	-
350-20	Recoveries payable	6,51,58,919.75	5,74,25,222.75
350-30	Governments Dues Payable	-	-
350-80	Others (Anandam Twon Ship/House for All/MIG House Imlikhdea, Partala, Khajri& BLC)	58,18,58,659.28	-
Total		83,77,78,571.15	23,95,96,268.75

Schedule B-10 : Provision-- [Code No. 360]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
360-10	Provision for Expenses	3,51,27,488.88	3,63,19,107.88
360-20	Provision for Interest	-	-
360-30	Provision - others	2,62,269.00	2,62,269.00
Total		3,53,89,757.88	3,65,81,376.88

Schedule B-12 : Investments - General Fund - [Code No. 420]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
420-10	Central Government Securities	-	-
420-20	State Government Securities	-	-
420-30	Debentures and Bonds	-	-
420-40	Preference Shares	-	-
420-50	Equity Shares	-	-
420-60	Units of Mutual Funds	-	-
420-80	Other Investments FDR	18,17,84,142.00	17,34,04,319.00
Total		18,17,84,142.00	17,34,04,319.00

Schedule B-13 : Investments - Other Fund- [Code No. 421]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
421-10	Central Government Securities	-	-
421-20	State Government Securities	-	-
421-30	Debentures and Bonds	-	-
421-40	Preference Shares	-	-
421-50	Equity Shares	-	-
421-60	Units of Mutual Funds	-	-
421-80	Other Investments	-	-
Total		-	-


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**SCHEDULE TO BALANCE SHEET**

[AS ON 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule B-14 : Store/ Stock/ Inventories- [Code No. 430]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total		-	-

Schedule B-15 : Sundry Debtors (Receivables)- [Code No. 431]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
431-10	<u>Receivable for Property Taxes</u>		
	Less than 3 years*	-	-
	More than 3 years*	3,41,35,485.00	2,62,31,533.00
		3,41,35,485.00	2,62,31,533.00
431-19	<u>Receivables from Water Taxes</u>		
	Less than 3 years*	-	-
	More than 3 years*	3,26,38,588.31	3,21,17,306.00
		3,26,38,588.31	3,21,17,306.00
431-31	<u>Receivables from Rent</u>		
	Less than 3 years*	-	-
	More than 3 years*	31,62,280.00	3,91,736.00
		31,62,280.00	3,91,736.00
431-40	<u>Receivables from Other Sources</u>		
	Less than 3 years*	-	-
	More than 3 years*	1,01,24,147.00	76,83,367.00
		1,01,24,147.00	76,83,367.00
431-50	Others	2,05,10,715.00	1,14,48,657.00
		2,05,10,715.00	1,14,48,657.00
Total		10,05,71,215.31	7,78,72,599.00

Schedule B-16 : Prepaid Expenses- [Code No. 440]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
Total		-	-


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**SCHEDULE TO BALANCE SHEET****[AS ON 31 MARCH 2024]**

CODE NO.	PARTICULARS	AMOUNT (RS.)	
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule B-17 : Cash and Bank Balances- [Code No. 450]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
450-10	Cash in Hand	-	-
	Balance with Bank	-	-
450-21	Nationalized Banks	64,22,45,543.82	16,59,54,937.53
450-22	Other Scheduled banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
Total		64,22,45,543.82	16,59,54,937.53

Schedule B-18: Loan, Advances and Deposit- [Code No. 460]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
460-10	Loans and advances to employess	75,000.00	-
460-20	Employees Provident fund Loans	-	-
460-30	Loans to others	-	-
460-40	Advances to Supplier and Contractors	-	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies	6,41,239.00	4,93,942.00
460-31	Loan to Employees	-	-
460-51	Advance against Schemes	-	-
Total		7,16,239.00	4,93,942.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances & Deposits- [Code No. 461]

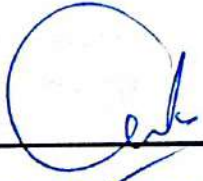
CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
461-10	Loans	-	-
461-20	Advances	-	18,62,890.60
461-30	Deposit	-	-
Total		-	18,62,890.60

Schedule B-19 : Other Assets- [Code No. 470]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
470-10	Deposits Works	-	-
470-20	Other asset control accounts Hosue For all BLC 360-10	1,09,90,28,326.40	50,83,90,291.40
Total		1,09,90,28,326.40	50,83,90,291.40

Schedule B-20 : Miscellaneous Expenditure(to the extent not written off)- [Code No. 480]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
Total		-	-


COMMISSIONER
Municipal Corporation
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MUNICIPAL CORPORATION, CHHINDWARA**INCOME & EXPENDITURE STATEMENT****(FOR THE YEAR ENDED 31 MARCH 2024)**

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	
			CURRENT YEAR 2024	PREVIOUS YEAR 2023
I. INCOME				
1-10	Tax Revenue	I - 1	11,59,57,955.00	18,11,50,349.00
1-20	Assigned Revenue & Compensation	I - 2	23,58,11,903.00	35,45,01,278.00
1-30	Rental Income form Municipal Properties	I - 3	5,75,27,877.60	11,30,08,929.64
1-40	Fees & User Charges	I - 4	15,64,86,584.99	7,96,47,690.59
1-50	Sales & Hire Charges	I - 5	34,79,142.00	27,34,901.00
1-60	Revenue Grants, Contribution & Subsidies	I - 6	45,57,24,475.95	15,29,41,315.00
1-70	Income From Investments	I - 7	61,76,679.01	1,19,24,491.48
1-71	Interest Earned	I - 8	55,93,399.00	-
1-80	Other Income	I - 9	10,98,219.00	1,81,34,938.00
I. Total Income			1,03,78,56,235.55	91,40,43,892.71
II. EXPENDITURE				
2-10	Establishments Exp	I - 10	42,25,42,869.00	39,28,17,502.40
2-20	Administrative Expenses	I - 11	3,21,30,027.80	4,83,16,794.20
2-30	Operation & Maintenance	I - 12	20,39,70,167.00	27,13,96,933.00
2-40	Interest & Finance Charges	I - 13	7,75,994.53	85,24,496.09
2-50	Programme Expenses	I - 14	5,74,19,358.00	2,78,40,794.00
2-60	Revenue Grants, Contribution & Subsidies	I - 15	89,40,191.00	-
2-70	Scheme Expenses	I - 16	-	5,96,04,458.00
2-71	Miscellaneous Expenses	I - 17	-	71,95,159.00
2-72	Depreciation on Fixed assets	B -11	29,81,07,774.00	28,42,55,768.00
II. Total Expenditure			1,02,38,86,381.33	1,09,99,51,904.69
Gross Surplus/ (deficit) of income over [I - II]			1,39,69,854.22	(18,59,08,011.98)
2-80	Add : Prior period Items (Net)		-	-
Gross Surplus/ (deficit) of income over			1,39,69,854.22	(18,59,08,011.98)
2-90	Less : Transfer to reserve funds		1,40,66,886.00	-
Net balance being surplus / deficit carried over to Municipal Fund			(97,031.78)	(18,59,08,011.98)

FOR AND BEHALF OF
MUNICIPAL CORPORATION
CHHINDWARA

For and Behalf of
PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS



CA Neelesh Patidar
Partner

MRN 418806
FRN 012264C

UDIN 24418806BKDFNH2723


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

ACCOUNTS OFFICER


ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO INCOME & EXPENDITURE STATEMENT
[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule I - 1 Tax Revenue- [Code No. 110]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
110-01	Property Tax- [Revenue]	8,59,50,005.00	7,24,58,580.00
110-02	Water Tax	-	7,69,39,500.00
110-03	Sewerage Tax	21,06,221.00	-
110-04	Conservancy Tax	-	74,80,560.00
110-05	Lighting Tax	-	-
110-06	Education Tax	1,19,23,398.00	97,95,543.00
110-07	Vehicle Tax	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	2,68,492.00	8,42,250.00
110-12	Pilgrimage Tax	-	-
110-13	Show Tax	-	-
110-15	Tax on Animals	-	-
100-16	Fire Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Town & Development cess	1,56,40,509.00	1,31,02,679.00
110-80	Swachta Kar	-	4,75,887.00
110-80	Other Taxes	69,330.00	55,350.00
	Sub - Total	11,59,57,955.00	18,11,50,349.00
	Less : Tax Remission and Refund- [Schedule I - 1(a)]	-	-
	Total	11,59,57,955.00	18,11,50,349.00

Schedule I - 2 : Assigned Revenues & Compensation- [Code No. 120]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
120-10	Taxes and Duties Collected by Other	6,97,41,878.00	5,73,23,391.00
120-20	Compensation in lieu of Taxes / duties	16,60,70,025.00	29,71,77,887.00
120-30	Compensation in lieu of Taxes Concessions	-	-
	Total	23,58,11,903.00	35,45,01,278.00

Schedule I - 3 : Rental Income from Municipal Properties - [Code No. 130]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
130-10	Rent From Civic Amenities	1,81,84,404.00	2,70,66,915.00
130-20	Rent From Office Buildings (Shop Premium)	2,66,92,775.00	8,59,42,014.64
130-30	Rent From Guest House	-	-
130-40	Awaseey From Lease of Land	1,26,50,698.60	-
130-80	Others Rents	5,75,27,877.60	11,30,08,929.64
	Sub - Total	5,75,27,877.60	11,30,08,929.64
130-90	Less : Rent Remissions & Refunds	-	-
	Total	5,75,27,877.60	11,30,08,929.64


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MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO INCOME & EXPENDITURE STATEMENT
[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule I-4: Fees & User Charges -Income head-wise - [Code No.140]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
140-10	Empanelment & Registration charges	1,80,89,069.00	63,95,892.00
140-11	Licensing- [License Fee]	8,28,060.00	5,26,276.00
140-12	Fees for Grant of permit	2,18,64,322.00	2,26,28,632.00
140-13	Fees for Certificate or Extract Dev,Betterment, Demolition, Space	4,95,323.00	79,094.00
140-14	Contribution, Parking, Development charges	-	-
140-15	Regularization Fees	46,47,504.00	2,66,93,387.00
140-20	Penalties and Fines	9,15,676.00	34,61,166.13
140-40	Other Fees	70,28,051.00	5,85,486.00
140-40	Panjiyan & Navikaran	-	2,42,267.00
140-40	Advertisement Fees (Prakashn shulk)	-	33,13,726.00
140-40	Parking Fees	-	8,99,275.00
140-40	Road Cutting Charges	-	-
140-40	Application Fees	-	2,543.00
140-40	Documentation Charges	-	9,829.00
140-40	Reservation Fees	-	13,75,820.00
140-50	User Fees (Online Income and Water Charges)	10,21,10,514.99	1,26,00,806.46
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges (Kachra Prabandak)	1,56,800.00	1,11,600.00
140-80	Other Charges/ income (Bhu Khand Vibhajan Shulk)	3,51,265.00	7,21,891.00
	Sub-Total	15,64,86,584.99	7,96,47,690.59
	Less: Fees and Charges Remission & Refund	-	-
	Total	15,64,86,584.99	7,96,47,690.59

Schedule I-5: Sale & Hire charges -income head-wise - [Code No.150]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
150-10	Product Sale	9,070.00	1,22,000.00
150-10	Plot Sale	-	-
150-11	Sale of Forms and Publication	33,49,982.00	24,15,160.00
150-12	Sale of Store and Scrap	30,430.00	-
150-30	Sale of other	-	11,166.00
150-40	Hire Charges for Vehicle	89,660.00	1,86,575.00
150-41	Hire Charges for Equipment	-	-
	Total	34,79,142.00	27,34,901.00

Schedule I-6: Revenue Grant ,Contribution and Subsidies - [Code No.160]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
160-10	Revenue Grant	18,56,11,316.95	5,00,000.00
160-20	Re-imbursement of Expenses	-	-
160-30	Contribution toward Schemes	27,12,00,936.00	15,24,41,315.00
	Total	45,68,12,252.95	15,29,41,315.00


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Schedule I-7: Income from Investment-General Fund - [Code No.170]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
170-10	Interest on Investment	61,76,679.01	59,71,628.99
170-10	Interest on FDR		52,72,369.00
170-20	Dividend	-	-
170-30	Income From Projects taken up on commercial bas	-	-
170-40	Profit in Sale Investment	-	6,80,493.49
170-80	other	-	-
Total		61,76,679.01	1,19,24,491.48

MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO INCOME & EXPENDITURE STATEMENT
[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- [RS.] CURRENT YEAR 2024	AMOUNT- [RS.] PREVIOUS YEAR 2023
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Schedule I-8: Interest Earned - [Code No.171]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
171-10	Interest From Bank Account	55,93,399.00	-
171-20	Interest on Loss and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	other Interest	-	-
Total		55,93,399.00	-

Schedule I-9:Other income - [Code No.180]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposit	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery From Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provision Written bank	-	-
180-80	Miscellaneous Income	10,98,219.00	19,92,964.00
180-80	Lease of Lands	-	29,90,856.00
180-80	Lease of Lands (Bhu Bhatak/Parmision Shulk)	-	1,31,51,118.00
180-80	Miscellaneous Income	-	-
Total		10,98,219.00	1,81,34,938.00

Schedule I - 10 Establishment Expenses- [Code No. 210]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
210-10	Salaries and Allowances Officer, Staff, Wages Ex,	36,99,59,326.00	34,42,41,226.00
210-10	Gratia, Bonus Octroi, Bonus	-	-
210-20	Benefits and Allowances	84,553.00	25,000.00
210-30	Pension	1,57,28,579.00	65,94,661.40
210-40	Other Terminal and Retirements Benefits	3,67,70,411.00	4,19,56,615.00
210-50	Scheme Expenses	-	-
Total		42,25,42,869.00	39,28,17,502.40

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Schedule I - 11 Administrative Expenses- [Code No. 220]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
220-10	Rent/ Rates and Taxes	-	-
220-11	Office Maintenance	-	-
220-12	Communication Expenses	5,63,269.00	5,90,737.00
220-20	Books & Periodicals	-	10,309.00
220-21	Printing & Stationary	1,56,13,668.00	1,44,95,621.00
220-30	Travelling and Conveyance	1,79,227.00	21,80,615.00
220-40	Insurance	3,64,139.00	5,12,570.00
220-50	Audit Fees	10,00,000.00	11,01,000.00
220-51	Legal Fees	9,32,420.80	26,05,809.20
220-52	Professional and Other Fees	78,11,813.00	85,47,459.00
220-60	Advertisements and Publicity	51,31,611.00	70,12,753.00
260-10	Ward No / No. Plate	-	49,229.00
220-61	Membership & Subscriptions	-	-
220-10	Election Expenses	-	6,16,486.00
220-80	Other- [Adm. Expenses]	5,33,880.00	5,94,187.00
260-40	Store/ Material Supply	-	1,00,00,019.00
Total		3,21,30,027.80	4,83,16,794.20

MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO INCOME & EXPENDITURE STATEMENT
[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule I - 12 Operations & Maintenance- [Code No. 230]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
230-10	Power & Fuel	10,01,97,153.00	15,09,76,555.00
230-20	Bulk Purchases	-	7,87,140.00
230-30	Consumption of Stores	1,86,30,595.00	-
230-40	Hire Charges	1,38,96,820.00	90,15,880.00
230-51	Repair & Maintenance - Infrastructure Assets	-	32,32,724.00
230-52	Repair & Maintenance - Civic Amenities	5,26,74,893.00	7,30,40,332.00
230-53	Repair & Maintenance - Buildings	-	-
230-54	Repair & Maintenance - Vehicles	46,95,041.00	9,50,748.00
230-55	Repair & Maintenance - Electrical Appliances	30,82,520.00	-
230-59	Repair & Maintenance - Others	31,85,219.00	49,65,341.00
230-80	Other Operating & Maintenance Expenses	76,07,926.00	2,84,28,213.00
Total		20,39,70,167.00	27,13,96,933.00

Schedule I - 13 Interest and Finance charges- [Code No. 240]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Association	6,13,359.00	-
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & other Financial	-	84,23,677.00
240-60	Other Interest	-	-
240-70	Bank Charges	1,62,635.53	1,00,819.09
240-80	Other Finance Expenses	-	-
Total		7,75,994.53	85,24,496.09


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Schedule I - 14 Programme Expenses- [Code No. 250]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
250-10	Election Expenses	6,83,757.00	-
250-20	Own Programmes- [Festival Expenses)	5,67,35,601.00	2,78,40,794.00
250-30	Share in Programmes of others	-	-
Total		5,74,19,358.00	2,78,40,794.00

Schedule I - 15 Revenue Grants, contribution and subsidies- [Code No. 260]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
260-10	Grants	89,40,191.00	-
260-20	Contributions	-	-
260-30	Subsidies	-	-
Total		89,40,191.00	-

MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO INCOME & EXPENDITURE STATEMENT
[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2024	PREVIOUS YEAR 2023

Schedule I - 16: Provision and Write off- [Code No. 270]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets Written off	-	-
270-50	Miscellaneous Expenses written off	-	-
Total		-	-

Schedule B- 7: Scheme Expenses-

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
210-50	Mokchdham Expenses	-	13,46,036.00
230-50	Plantaion	-	8,78,273.00
230-50	Fanssing Work	-	14,20,250.00
230-80	Rain Water Harvesting	-	3,07,064.00
250-50	Vidhayak Sansad Swechanudan	-	25,70,000.00
260-10	Goshal Expenses	-	45,080.00
271-10	Sambal Yojna Exp.	-	1,19,28,000.00
271-10	Swach Bharat Mission Expenses	-	2,37,04,486.00
271-10	GPS Expenses	-	91,000.00
271-10	PM Swanidhi Expenses	-	2,27,500.00
271-10	Vradha Ashram Expenses	-	30,20,113.00
260-80	Training Expenses NULM	-	1,40,66,656.00
Total		-	5,96,04,458.00


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Schedule I - 17: Miscellaneous Expenses- [Code No. 271]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-20	Road Marking Work	-	2,63,201.00
271-80	Other Miscellaneous Expenses	-	69,31,958.00
	Total	-	71,95,159.00

Schedule I - 18: Prior Period Items- (Net)- [Code No. 280]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	other Income	-	-
	Sub Total	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other- Revenues	-	-
280-80	Other Expenses	-	-
	Sub Total	-	-
	Total	-	-




COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

MUNICIPAL CORPORATION, CHHINDWARA
Schedule B-11 : Fixed Assets - [Code No. 411]

Code No.	Particulars of Assets	Gross Block					Accumulated Depreciation				Net Block		
		Opening Balance	Rate of Depreciation	Addition during the Period Before 30/09/2023	Addition during the Period After 30/09/2023	Deduct during the year	Total at the end of the Period	Opening Balance	Addition during the year	Deduct during the Period	Total at the end of the Period	At the end of Current year	At the end of Previous Year
410-10	Land	27,74,534.00	-	-	-	-	27,74,534.00	-	-	-	-	27,74,534.00	27,74,534.00
410-11	Park and Playground	19,12,75,139.01	5.00	26,55,162.00	8,85,752.00	-	19,49,16,053.01	5,90,000.00	-	-	5,90,000.00	19,43,26,053.01	18,28,08,940.01
410-12	Lakes	6,23,895.00	5.00	-	-	-	6,23,895.00	-	-	-	-	6,23,895.00	6,23,895.00
410-20	Buildings	23,96,39,415.00	5.00	1,43,85,459.00	94,02,038.00	-	26,34,26,912.00	5,54,04,241.00	1,28,36,295.00	-	6,83,40,536.00	19,50,86,376.00	18,34,09,868.00
410-30	Roads & Bridges	2,76,95,50,873.45	5.00	10,89,50,016.00	10,76,65,068.00	-	2,88,81,70,957.45	1,34,48,98,232.00	14,66,16,921.00	-	1,49,13,15,153.00	1,49,48,55,804.45	1,38,67,60,243.45
410-31	Sewerage & Drainage	57,52,66,476.01	5.00	4,50,00,533.00	4,18,26,050.00	-	66,20,95,050.01	24,32,06,028.00	3,20,58,101.00	-	27,52,65,129.00	38,68,29,930.01	30,72,85,470.01
410-32	Waterways	1,23,76,90,326.00	5.00	19,58,679.00	3,84,269.00	-	1,24,00,33,274.00	36,46,78,040.00	6,19,92,057.00	-	32,66,70,097.00	91,33,63,177.00	1,03,30,87,171.00
410-33	Public Lightings	5,35,70,535.00	10.00	2,63,42,882.00	64,99,595.00	-	8,64,13,012.00	1,94,89,091.00	83,16,322.00	-	2,78,05,413.00	5,86,07,599.00	2,98,23,478.00
410-34	Community Toilet Complex	1,33,28,838.00	5.00	-	-	-	1,33,28,838.00	1,44,16,616.00	-	10,87,777.00	1,33,28,838.00	-	-4,21,335.00
410-40	Plants & Machinery	3,03,85,595.00	15.00	-	-	-	3,03,85,595.00	1,71,05,318.00	45,57,839.00	-	2,16,83,157.00	87,22,438.00	1,62,77,913.00
410-50	Vehicles	9,40,65,312.00	15.00	13,23,000.00	72,89,999.00	-	10,26,78,311.00	9,36,32,238.00	1,00,46,073.00	-	10,26,78,311.00	-	1,16,51,871.00
410-60	Office & Other Equipments	98,35,425.00	15.00	12,77,610.00	5,28,055.00	-	1,16,41,093.00	78,01,778.00	17,06,560.00	-	95,08,338.00	21,32,755.00	17,81,055.00
410-70	Furniture & Fixtures & Other Fixed Assets	79,12,577.00	10.00	6,13,805.00	1,85,752.00	-	87,12,134.00	53,12,138.00	8,61,526.00	-	61,74,064.00	25,38,070.00	27,38,825.00
410-80	Other Fixed Assets	19,28,09,978.95	10.00	43,15,027.00	77,99,122.00	-	20,49,24,127.95	8,38,14,523.00	2,01,02,457.00	-	10,39,16,980.00	10,10,07,147.95	11,48,34,203.95
	Total	5,41,87,31,022.42		20,66,27,173.00	18,25,85,700.00	-	5,80,81,23,895.42	2,14,91,48,242.00	29,91,95,551.00	10,87,777.00	2,44,72,56,019.00	3,36,08,67,879.42	2,27,34,36,138.42
412	Capital Work in Progress	74,30,67,877.00		5,61,053.00	13,07,241.00	-	74,49,36,171.00	-	-	-	-	74,49,36,171.00	65,38,05,199.00
	Grand Total	6,16,17,98,899.42		20,73,88,226.00	19,38,72,941.00	-	6,55,30,60,066.42	2,14,91,48,242.00	29,91,95,551.00	10,87,777.00	2,44,72,56,019.00	4,10,58,04,050.42	3,92,72,41,337.42

NOTE :- DEPRECIATION HAVE BEEN CHARGED ON FIXED ASSETS, AS PER INCOME TAX ACT.



(Signature)
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Name of ULB
Name of Auditor

Nagar Nigam Chhindwara
Patidar & Associates

Annexure C
Amt in Rs.

Name of Auditor		Patidar & Associates				Amt in Rs.				
S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions	
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	660.71	896.48	35.69	Collection % w.r.t. total dues is	72.42%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	117.68	88.64	-24.68	Collection % w.r.t. total dues is	46.68%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	155.29	122.15	-21.34	Collection % w.r.t. total dues is	61.27%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	122.79	93.69	-23.70	Collection % w.r.t. total dues is	66.02%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
Total		1,056.47	1,200.95							
Gair-Rajaswa wasooli										
5	Soild Waste Management	154.69	87.81	-43.24	Collection % w.r.t. total dues is	56.36%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	716.21	648.18	-9.50	Collection % w.r.t. total dues is	65.72%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
Total		870.90	735.98							
Grand Total		1,927.37	1,936.94							

The above recovery figures are taken from wasooli patraks provided by the Revenue department.




COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

**Revised abstract sheet for reporting on audit paras
2023-24**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Chhindwara	Chhindwara	Municipal Corporation

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
11,35,13,912.00	24,44,043.00	15,64,86,584.99	5,75,27,877.60	23,58,11,903.00	45,57,24,475.95	1,63,47,439.00
Property tax includes samkekit kar, education cess, development cess						
Capital receipts						Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants			
13	14	15	16			17
-	7,25,10,435.00	6,65,91,398.00	85,46,25,052.00			2,03,15,83,120.54

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
42,25,42,869.00	3,21,30,027.80	20,39,70,167.00	7,75,994.53	5,74,19,358.00	14,62,000.00	39,12,61,167.00	1,10,95,61,583.33



COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Auditor
FRN: 012264C
MRN: 418806
Patidar & Associates
Chartered Accountants

MUNICIPAL CORPORATION, CHHINDWARA
RECEIPTS AND PAYMENTS ACCOUNT
(FOR THE YEAR ENDED 31 MARCH 2024)

Code No.	Receipts	Amount (In Rs.)	Code No.	Payments	Amount (In Rs.)
	Opening Balance			Operating Payments	
	Cash Balance	-	2-10	Establishments Expenses	42,25,42,869.00
	Balance with Banks	16,59,54,937.53	2-20	Administrative Expenses	3,21,30,027.80
			2-30	Operation & maintenance	20,39,70,167.00
	Operating Receipts		2-40	Interest & finance Charges	7,75,994.53
1-10	Tax Revenue	11,59,57,955.00	2-50	Programme Expenses	5,74,19,358.00
1-20	Assigned Revenue & Compensation	23,58,11,903.00	2-60	Revenue Grants contributions & subsidies	89,40,191.00
1-30	Rental income from municipal Properties	5,75,27,877.60	2-71	Transfer to reserve funds	1,40,66,886.00
1-40	Fees & User charges	15,64,86,584.99			
1-50	Sales & Hire charges	34,79,142.00		Non- operating payments	
1-60	Revenue Grants Contributions & subsidies	45,57,24,475.95	411	Acquisition / Purchase of fixed Assets	39,12,61,167.00
1-70	Income from investments	61,76,679.01	420-80	Other Investments FDR	83,79,823.00
1-71	Interest Earned	55,93,399.00			
1-80	Other Income	10,98,219.00	320-20	Grants & Contribution for Specific purpose-state Govt	6,30,46,119.00
	Non- operating Receipts		330-30	Secured Loans from Govt Bodies & Associates	14,62,000.00
310-10	Municipal General fund	1,60,70,304.64	360-10	Provision for Expenses	8,99,263.12
312-10	Capital Contribution	8,23,57,034.05	360-30	Provision -others	30,086.88
312-30	Special Fund- Sanchit Nidhi	1,40,66,886.00	431-10	Receivable For Property Tax	79,03,952.00
320-10	Grants & Contribution for Specific purpose-Central Govt	51,58,93,625.00	431-19	Receivables from Water Taxes	5,21,282.31
340-10	Deposits Received- from contractor	1,56,23,210.00	431-31	Receivable For Rent	27,70,544.00
340-20	Deposits Received- from Revenues	57,64,683.00	431-40	Receivables from Other Sources	24,40,780.00
341-20	Deposits Works- Electrical Work LED Project	70,96,335.69	431-50	Receivable For Others	90,62,058.00
350-10	Sundry Creditors	1,04,52,836.72	460-10	Loans and advances to employess	75,000.00
350-20	Recoveries Payables	77,33,697.00	460-60	Deposits with External Agencies	1,47,297.00
350-80	Other Liabilities- others	58,18,58,659.28	470-20	Other Assets Control Accounts House For All BLC	59,06,38,035.00
				Closing Balance	
				Cash Balance	
				Balances with Banks	64,22,45,543.82
Total		2,46,07,28,444.46	Total		2,46,07,28,444.46


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

CASH FLOW STATEMENT

(FOR THE YEAR ENDED 31 MARCH 2024)

CODE	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
Cash Flow from Operating activities (A)			
Revenues:			
1-10	Tax Revenue	11,59,57,955.00	
1-20	Assigned Revenue & Compensation	23,58,11,903.00	
1-30	Rental Income form Municipal Properties	5,75,27,877.60	
1-40	Fees & User Charges	15,64,86,584.99	
1-50	Sales & Hire Charges	34,79,142.00	
1-60	Revenue Grants, Contribution & Subsidies	45,57,24,475.95	
1-70	Income From Investments	61,76,679.01	
1-71	Interest Earned	55,93,399.00	
1-80	Other Income	10,98,219.00	1,03,78,56,235.55
Less : Expenses:			
2-10	Establishment Expenses	42,25,42,869.00	
2-20	Administrative Expenses	3,21,30,027.80	
2-30	Operation & Maintenance	20,39,70,167.00	
2-40	Interest & Finance Charges	7,75,994.53	
2-50	Programme Expenses	5,74,19,358.00	
2-60	Revenue Grants, Contribution & Subsidies	89,40,191.00	
2-90	Transfer to reserve funds	1,40,66,886.00	73,98,45,493.33
Changes in Current Assets :			
4-60	Loans & Advances (Asset)	2,22,297.00	
4-31	Sundry Debtors	2,26,98,616.31	
	Other Assets	59,06,38,035.00	61,35,58,948.31
Chang in Current Liabilities :			
3-40	Deposit received	2,13,87,893.00	
3-41	Deposit Works	70,96,335.69	
3-50	Other Liabilities	60,00,45,193.00	
3-60	Provisions	-9,29,350.00	62,76,00,071.69
Total of (A)			31,20,51,865.60
Cash flow from financing activities (B)			
4-10	Fixed Assets	-39,12,61,167.00	
4-20	Investments	-83,79,823.00	-39,96,40,990.00
Total of (B)			-39,96,40,990.00
Cash flow from financing activities (C)			
3-10	Municipal General Fund	11,24,94,224.69	
3-20	Capital Grants, Contribution	45,28,47,506.00	
3-30	Loan Refund	-14,62,000.00	56,38,79,730.69
Total of (C)			56,38,79,730.69
Net flow (A+B+C)			47,62,90,606.29
Cash & Cash equivalents at the beginning of the year			16,59,54,937.53
Cash & Cash equivalents at the end of the year			64,22,45,543.82


COMMISSIONER
 Municipal Corporation
 Chhindwara (M.P.)



Bank Reconsilation Statement

As on 31/03/2024

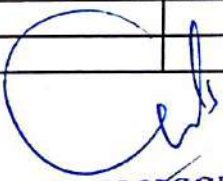
SBI A/C NO. 10064

Closing Balance As per Bank		1,74,90,538.64
Less	Amount issued But not present in bank	Anudan
	31-03-2024 Swecha Anudan	1,18,000.00
		1,18,000.00
Closing Balance as per Tally		1,73,72,538.64
Closing Balance as per Cash book		1,73,72,538.64


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



IDBI	13800	
Opening balance		
As per cashbook	75,27,466.78	
As per bank	75,27,466.78	
Difference		-
	Date	Amount
Closing bank balance		48,59,436.98
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
SBI	20/03/2024	12,000.00
CBI	20/03/2024	22,026.00
SBI	19/03/2024	2,314.00
SBI	19/03/2024	2,752.00
CANARA BANK	21/03/2024	1,00,000.00
STANDARD	10/03/2024	4,556.00
UBI	23/03/2024	28,317.00
ICICI	04/03/2024	8,039.00
BOB	10/03/2024	2,783.00
CBI	22/03/2024	2,142.00
BOB	27/03/2024	1,690.00
IDBI	27/03/2024	53,385.00
SBI	27/03/2024	44,718.00
UBI	21/03/2024	4,515.00
SBI	21/03/2024	5,899.00
SBI	21/03/2024	5,688.00
GRAMIN BANK	21/03/2024	1,900.00
BOB	20/02/2024	25,828.00
PNB	21/03/2024	20,161.00
PNB	22/03/2024	13,550.00
CBI	21/03/2024	32,680.00
CANARA BANK	22/03/2024	11,189.00
AXIS	22/03/2024	29,522.00
AXIS	22/03/2024	32,421.00
AXIS	22/03/2024	6,602.00
CBI	26/03/2024	6,783.00
SBI	26/03/2024	11,450.00
SBI	26/03/2024	30,431.00
UBI	26/03/2024	11,294.00
UBI	27/03/2024	5,417.00


COMMISSIONER
 Municipal Corporation
 Chhindwara (M.P.)



UBI	27/03/2024	47,917.00
PNB	27/03/2024	8,625.00
BOB	27/03/2024	33,220.00
ICICI	27/03/2024	12,660.00
ICICI	27/03/2024	16,470.00
PNB	27/03/2024	1,931.00
PNB	27/03/2024	94,320.00
CBI	27/03/2024	15,136.00
PNB	26/03/2024	13,803.00
AU SMALL	27/03/2024	26,566.00
GRAMIN BANK	27/03/2024	25,000.00
		8,35,700.00
Add:		
Amount received as per cashbook but not in bank		
PNB	27/03/2024	94,320.00
		94,320.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		41,18,056.98
		41,18,056.98
Closing cashbook balance		
	Difference	


COMMISSIONER
 Municipal Corporation
 Chhindwara (M.P.)



Bank Reconsilation Statement

As on 31/03/2024

BOB A/C NO. 20203

Closing Balance As per Bank

4097494.01

Less

Amount issued but not entered in bank

31-03-2024 Samuhik Vivah

77,000.00

17-10-2023 Sansad Vidhayak Anudan

2,37,000.00

3,14,000.00

Closing Balance as per Tally

37,83,494.01


COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement**As on 31/03/2024****UBI A/C NO 24045**

Closing Balance As per Bank

1,845.32

At Bank Charge not entered in cash book

18-12-2023	General Charges Recovery	295.00
18-12-2023	General Charges Recovery	295.00
18-12-2023	General Charges Recovery	90.00
18-12-2023	General Charges Recovery	301.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	110.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	361.00
18-12-2023	General Charges Recovery	122.00
18-12-2023	General Charges Recovery	110.00
18-12-2023	General Charges Recovery	122.00
18-12-2023	General Charges Recovery	110.00
18-12-2023	General Charges Recovery	124.00
18-12-2023	General Charges Recovery	112.50
18-12-2023	General Charges Recovery	575.00
18-12-2023	General Charges Recovery	115.00
18-12-2023	General Charges Recovery	590.00
18-12-2023	General Charges Recovery	118.00
18-12-2023	General Charges Recovery	590.00
18-12-2023	General Charges Recovery	118.00
18-12-2023	General Charges Recovery	15.39
18-12-2023	General Charges Recovery	15.39
18-12-2023	General Charges Recovery	590.00
18-12-2023	General Charges Recovery	118.00
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	236.00
18-12-2023	General Charges Recovery	590.00
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70

COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



18-12-2023	General Charges Recovery	17.70
18-12-2023	General Charges Recovery	17.70

8,201.68

Closing balance as per Cash book

10,047.00



COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement

As on 31/03/2024

UBI A/C NO 6447

Closing Balance As per Bank

15,105.43

Less

Bank Interest not entered in cash book

04-04-2023

04-04-2023 99.00

03-07-2023

03-07-2023 101.00

02-10-2023

02-10-2023 103.00

08-01-2024

08-01-2024 104.00

407.00

Closing balance as per Tallay

14,698.43



COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Bank Reconsilation Statement

As on 31/03/2024

BOI A/C NO. 8414

Closing Balance as per Bank

15,65,034.95

Cheque issued

2,42,000.00

Less :Withdrwal

31-03-2024

2,23,000.00

2,20,000.00

22,000.00

Less- Outstanding Cheque

22,000.00

15,43,034.95

Closing Balance as per Cash Book

15,43,034.95



COMMISSIONER
Municipal Corporation,
Chhindwara (M.P.)



SBI	8762	
Opening balance		
As per cashbook	1,37,175.79	
As per bank	1,37,175.50	
Difference		0.29
	Date	Amount
Closing bank balance		17,43,584.00
Less:		
Amount paid as per cashbook but not as per bank		
Outstanding Cheque	06/03/2024	1,43,000.00
Outstanding Cheque	06/03/2024	3,02,049.00
		4,45,049.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		12,98,535.29
Closing cashbook balance		12,98,535.29
	Difference	


COMMISSIONER
 Municipal Corporation
 Chhindwara (M.P.)

