Fax & ☎ {07370} 276324 E-mail- cmochhapiheda@mpurban.gov.in

कार्यालय नगर परिषद छापीहेड़ा जिला राजगढ़, म.प्र.

क्रमांक /न.प./2025/457 छापीहेड़ा दिंनाक 03/03/2025

प्रति,

अपर आयुक्त महोदय
नगरीय प्रशासन एंव विकास
संचालनालय भोपाल , म.प्र.

विषय :– नगरीय निकायों के सी.ए. द्वारा संपरीक्षित वित्तीय वर्ष 2023–24 प्रेषित करने बाबत् ।

सन्दर्भ :– आप श्रीमान का पत्र कं./ऑडिट/लेखा शाखा–4(क)/265/3760 भोपाल दिनांक 27/02/2025

महोदय,

उपरोक्त विषयान्तर्गत् एवं सन्दर्भित पत्र के पालन मे अनुरोध है कि संचालनालय नगरीय प्रशासन एंव विकास भोपाल म.प्र. के प्राप्त पत्र कंमाक 7827 दिनांक 27/04/2024 के पालन मे नगर परिषद छापीहेडा के वर्ष 2023–24 के वित्त लेखो का संपरीक्षण सी.एस. राहुल रावत एण्ड कं. भोपाल से करवाया गया ।

सी.ए. राहुल रावत एण्ड कं. भोपाल द्वारा वित्त वर्ष 2023–24 की संपरीक्षित रिपोर्ट पत्र के पालन मे श्रीमान की सेवा मे सादर प्रस्तुत है।

संलग्न :– सी.ए. ऑडिट रिपोर्ट

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़

पृ. कंमाक /न.प./2025/458 छापीहेड़ा दिंनाक 03/03/2025

प्रतिलिपि :–

1. संयुक्त संचालक महोदय नगरीय प्रशासन एंव विकास भोपाल संभाग भोपाल की और सादर सूचनार्थ ।

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

नगर परिषद छापीहेडा

जिला – राजगढ़ (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टड एकाउंटेन्ट)

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कार्यालय नगर परिषद छापीहेड़ा जिला राजगढ, म.प्र.

कंमाक /न.प./2025/457 छापीहेड़ा दिनांक 03/03/2025

प्रति,

अपर आयुक्त महोदय
नगरीय प्रशासन एंव विकास
संचालनालय भोपाल , म.प्र.

विषय :– नगरीय निकायों के सी.ए. द्वारा संपरीक्षित वित्तीय वर्ष 2023–24 प्रेषित करने बाबत् ।
सन्दर्भ :– आप श्रीमान का पत्र कं./ऑडिट/लेखा शाखा–4(क)/265/3760 भोपाल दिनांक 27/02/2025

महोदय,

उपरोक्त विषयान्तर्गत् एवं सन्दर्भित पत्र के पालन मे अनुरोध है कि संचालनालय नगरीय प्रशासन एंव विकास भोपाल म.प्र. के प्राप्त पत्र कंमाक 7827 दिनांक 27/04/2024 के पालन मे नगर परिषद छापीहेडा के वर्ष 2023–24 के वित्त लेखो का संपरीक्षण सी.एस. राहुल रावत एण्ड कं. भोपाल से करवाया गया ।

सी.ए. राहुल रावत एण्ड कं. भोपाल द्वारा वित्त वर्ष 2023–24 की संपरीक्षित रिपोर्ट पत्र के पालन मे श्रीमान की सेवा मे सादर प्रस्तुत है।

संलग्न :– सी.ए. ऑडिट रिपोर्ट

मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेडा जिला राजगढ़

पृ. कंमाक /न.प./2025/458 छापीहेड़ा दिनांक 03/03/2025
प्रतिलिपि :–

1. संयुक्त संचालक महोदय नगरीय प्रशासन एंव विकास भोपाल संभाग भोपाल की और सादर सूचनार्थ ।

मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेडा जिला राजगढ़

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

HUL RAWAT & CO.
rtered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
Email Id : carahulrawattt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL CHHAPIHEDA, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. No. - 439685

UDIN No. -

MUNICIPAL COUNCIL CHHAPIHEDA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

मुख्य नगर पालिका अधिकारी
नगर परिषद् छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

Audit of Expenditures

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

Audit of Book Keeping.

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.

~~मुख्य नगर पालिका अधिकारी~~
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

मुख्य नगर पालिका अधिकारी
नगर परिषद् ...
जिला राजगढ़ (ब्यावरा)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

Balance Sheet of Municipal Council Chhapiheda
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	SOURCES OF FUNDS			
1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	1,13,09,442.79	1,27,42,443.98
	Earmarked Funds	B-2	8,89,110.00	8,61,956.00
	Reserves	B-3	5,65,38,785.85	4,63,62,917.54
	Total Reserves and Surplus		**6,87,37,338.64**	**5,99,67,317.52**
A2	**Grants, Contributions for Specific Purpose**	B-4	**1,38,66,521.00**	**1,70,92,568.00**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		**8,26,03,859.64**	**7,70,59,885.52**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		6,51,41,612.00	6,48,88,220.00
	Less: Accumulated Depreciation		3,50,70,968.15	3,23,82,963.46
	Net Block		3,00,70,643.85	3,25,05,256.54
	Capital work-in-progress		2,92,16,251.38	1,66,05,770.38
	Total Fixed Assets		**5,92,86,895.23**	**4,91,11,026.92**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	12,42,086.00	12,42,086.00
	Total Investment		**12,42,086.00**	**12,42,086.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,10,94,487.00	88,56,133.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	27,909.00	23,119.00
	Cash and Bank Balances	B-17	1,40,21,642.81	2,07,70,424.00
	Loans, advances and deposits	B-18	10,55,422.00	10,55,422.00
	Total Current Assets		**2,61,99,460.81**	**3,07,05,098.00**

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

	Current Liabilities and Provisions				
	Deposits received	B-7		33,15,721.00	33,70,721.00
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		6,53,434.40	5,32,001.40
	Provisions	B-10		1,55,427.00	95,603.00
	Total Current Liabilities			41,24,582.40	39,98,325.40
B5	Net Current Assets (B3-B4)			2,20,74,878.41	2,67,06,772.60
C	Other Assets	B-19		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00	0.00
	TOTAL APPLICATION OF FUNDS			8,26,03,859.64	7,70,59,885.52

Notes to the Balance Sheet - Attached

For Municipal Council Chhapiheda

FOR RAHUL RAWAT & Co.
Chartered Accountants

Accountant

CMO

मुख्य नगर पालिका अधिकारी
नगर परिषद् छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

DATE :
UDIN :

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					1,27,42,444	1,27,42,444
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					0.00	0.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	-	0.00
	Deductions during the year						
	• Deficit for the year					14,33,001	14,33,001
	• Transfers					-	-
	Total (Rs.)	0.00	0.00	0.00	0.00	14,33,001	14,33,001
310	Balance at the end of the current year	0.00	0.09	0.00	0.00	1,13,09,443	1,13,09,443

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			8,61,956		-	8,61,956
(b) Additions to the Special Fund						
• Transfer from Municipal Fund			27,154		-	27,154
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	27154.00	0.00	-	27,154
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0 00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0 00	0.00	0.00	0.00	0 00	0 00
Net Balance of Special Funds (a + b) – ©	0.00	0.00	889110.00	0.00	-	8.89,110

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	4,63,62,918	1,28,63,873	5,92,26,791	26,88,005	5,65,38,786
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	4,63,62,918	1,28,63,873	5,92,26,791	2688004.69	5,65,38,786

मुख्य नगर पालिका अधिकारी
नगर परिषद् छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	41,84,854	1,29,07,714	0.00	0.00	0.00	1,70,92,568
(b) Additions to the Grants *						
- Grant received during the year	32,11,843	1,87,89,179				2,20,01,022
- Interest/ Dividend earned on Grant Investments						
- Profit on disposal of Grant						0.00
- Appreciation in Value of Grant						0.00
- Other addition (Specify nature)						0.00
Total (b)	**32,11,843**	**1,87,89,179**	**0.00**	**0.00**	**0.00**	**2,20,01,022**
Total (a + b)	73,96,697	3,16,96,893	0.00	0.00	0.00	3,90,93,590
(c) Payments out of funds						
- Capital expenditure on Fixed	50,17,745					50,17,745
- Capital Expenditure on Other						0.00
- Revenue Expenditure on		2,02,09,324				
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
- Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
- Other administrative charges						0.00
Total (c)	50,17,745	2,02,09,324	0.00	0.00	0.00	2,52,27,069
Net balance at the year end (a+b)- (c)	**23,78,952**	**1,14,87,569**	-	-	-	**1,38,66,521**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	33,15,721	33,70,721
34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	33,15,721	33,70,721

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	5,44,781.00	3,78,964
35011	Employee Liabilities		
35012	Interest Accrued and Due	1,08,653	1,53,037
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	6,53,434.40	5,32,001

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,55,427	95,603
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	1,55,427	95,603

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	4,76,751			4,76,751				0.00	4,76,751	4,76,751
41,011	Lakes				-				0.00	-	-
41,020	Buildings	1,24,95,924			1,24,95,924	31,16,284	3,12,655		34,28,939	90,66,985	93,79,640
	Infrastructure Assets										
41,030	• Roads and Bridges	2,10,30,860			2,10,30,860	1,52,34,456	8,28,058		1,60,62,514	49,68,346	57,96,404
41,031	• Sewerage and drainage	74,69,926			74,69,926	25,71,135	3,26,586		28,97,722	45,72,204	48,98,791
41,032	• Water ways	40,37,723			40,37,723	21,77,822	1,85,990		23,63,812	16,73,911	18,59,901
41,033	• Public Lighting	23,75,492			23,75,492	19,24,519	45,097		19,69,616	4,05,876	4,50,973
41,034	Sanitation & SWM	26,97,552			26,97,552	10,55,292	1,64,226		12,19,518	14,78,034	16,42,260
41,040	• Plants & Machinery	15,05,668	78,890		15,84,558	9,23,271	66,129		9,89,400	5,95,158	5,82,397
41,050	• Vehicles	82,08,864			82,08,864	31,29,728	5,07,914		36,37,641	45,71,223	50,79,136
41,060	• Office & other equipment	18,66,651	77,480		19,44,131	14,25,742	51,839		14,77,581	4,66,550	4,40,909
41,070	• Furniture, fixtures, fittings and electrical appliances	8,21,021	97,022		9,18,043	3,90,741	52,730		4,43,471	4,74,572	4,30,280
4,180	• Other fixed assets	19,01,788.00			19,01,788	4,33,972	1,46,782	-	5,80,754	13,21,034	14,67,816
	Total	6,48,88,220	2,53,392	0.00	6,51,41,612	3,23,82,963	26,88,005	0.00	3,50,70,968	3,00,70,644	3,25,05,257
41,210	Work-in-progress	1,66,05,770	1,26,10,481		2,92,16,251				0.00	29216251.38	1,66,05,770
	Total	8,14,93,990	1,28,63,873	-	9,43,57,863	3,23,82,963	26,88,005	0.00	3,50,70,968	5,92,86,895	4,91,11,027

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	12,42,086	12,42,086
	Total of Investments Other Fund		-	**12,42,086**	**12,42,086**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			-	
43020	Loose Tools				
43080	Others				
	Total Stock in hand			-	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**			6,18,411	6,76,971
	Less than 5 years	6,18,411		-	
	More than 5 years*			6,18,411	6,76,971
	Sub - total	6,18,411	0.00		
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	6,18,411	0.00	6,18,411	6,76,971
43120	**Receivable of Other Taxes**			44,19,454	34,56,610
	Less than 3 years	44,19,454			
	More than 3 years*			44,19,454	34,56,610
	Sub - total	44,19,454	0.00		
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	44,19,454	0.00	44,19,454	34,56,610
43130	**Receivables for Fees and User Charges**			26,94,408	18,05,769
	Less than 3 years	26,94,408			
	More than 3 years*			26,94,408	18,05,769
	Sub - total	26,94,408	0.00		
43140	**Receivables from Other Sources**			33,62,214	29,16,783
	Less than 3 years	33,62,214			
	More than 3 years*			33,62,214	29,16,783
	Sub - total	33,62,214	0.00		
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,10,94,487	0.00	1,10,94,487	88,56,133

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	27,909	23,119
44030	Operations & Maintenance		
	Total Prepaid expenses	27,909	23,119

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
45010	Cash				
45020	**Balance with Bank - Municipal Funds**			1,40,21,643	2,07,70,424
45021	Nationalised Banks				
45022	Other Scheduled Banks				
45023	Scheduled Co-operative Banks				
45024	Post Office				
	Sub-total			**1,40,21,643**	**2,07,70,424**
					-
45040	**Balance with Bank - Special Funds**			-	
45041	Nationalised Banks				
45042	Other Scheduled Banks				
45043	Scheduled Co-operative Banks				
45044	Post Office				
	Sub-total			-	-
45060	**Balance with Bank - Grant Funds**				
45061	Nationalised Banks				
45062	Other Scheduled Banks				
45063	Scheduled Co-operative Banks				
45064	Post Office				
	Sub-total			-	-
	Total Cash and Bank balances			1,40,21,643	2,07,70,424

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.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	9,46,798		-	9,46,798
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	108624.00			108624.00
46080	Other Current Assets				0.00
	Sub -Total	10,55,422	0.00	-	10,55,422
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	10,55,422	0.00	-	10,55,422

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

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MUNICIPAL COUNCIL CHHAPIHEDA
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
	INCOME			
A	Tax Revenue	IE-1	60,24,302	34,54,644
	Assigned Revenues & Compensation	IE-2	91,26,842	92,67,756
	Rental Income from Municipal Properties	IE-3	10,77,899.00	11,92,301
	Fees & User Charges	IE-4	19,11,877	26,76,572
	Sale & Hire Charges	IE-5	3,16,081	1,65,700
	Revenue Grants, Contributions & Subsidies	IE-6	1,50,51,201	29,44,275
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	17,083	-
	Other Income	IE-9	4,65,064	1,03,42,164
	Total - INCOME		**3,39,90,349**	**3,00,43,412**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,64,26,211	1,56,29,046
	Administrative Expenses	IE-11	16,16,158	20,62,337
	Operations & Maintenance	IE-12	1,24,05,365	71,31,873
	Interest & Finance Expenses	IE-13	18,941	-
	Programme Expenses	IE-14	71,404	4,69,316
	Revenue Grants, Contributions & subsidies	IE-15	4,83,130	10,18,860
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	16,86,982	-
	Depreciation		26,88,005	29,44,275
	Transfer Employee fund			
	Total - EXPENDITURE		**3,53,96,196**	**2,92,55,706**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(14,05,847)	7,87,705
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(14,05,847)**	**7,87,705**
F	**Less: Transfer to Reserve Funds**		27,154	1,68,187
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(14,33,001)**	**6,19,518**

DATE :

UDIN :

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FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	24,99,767	14,81,066
11002	Water tax	24,22,009	12,17,160
11003	Sewerage Tax	1,68,372	66,611
11004	Conservancy Tax	1,32,536	7,041
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		62,000
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	8,01,618	6,20,766
0	**Sub-total**	**60,24,302**	**34,54,644**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**60,24,302**	**34,54,644**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	8,46,195	4,93,614
12020	Compensation in lieu of Taxes / duties	82,80,647	87,74,142
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**91,26,842**	**92,67,756**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	10,64,189	11,92,301
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	13,710	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**10,77,899.00**	**11,92,301**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	99,970	10,000
14012	Fees for Grant of Permit	77,097	
14013	Fees for Certificate or Extract	19,855	14,054
14014	Development Charges	9,53,705	7,00,381
14015	Regularization Fees		
14020	Penalties and Fines		440
14040	Other Fees	5,21,370	3,02,010
14050	User Charges	1,99,350	88,200
14060	Entry Fees	40,530	2,31,587
14070	Service / Administrative Charges		2,000
14080	Other Charges		13,27,900
	Sub-Total	**19,11,877**	**26,76,572**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**19,11,877**	**26,76,572**

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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	580	19,250
15011	Sale of Forms & Publications	3,15,501	1,46,450
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	3,16,081	1,65,700

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,23,63,196	
16020	Re-imbursement of expenses	26,88,005	29,44,275
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	1,50,51,201	29,44,275

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	17,083	-
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	17,083	-

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Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	4,65,064	1,03,42,164
	Total Other Income	4,65,064	1,03,42,164

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,58,20,238	1,41,91,229
21020	Benefits and Allowances	3,02,885	6,34,644
21030	Pension	1,82,888	6,99,458
21040	Other Terminal & Retirement Benefits	1,20,200	1,03,715
	Total establishment expenses	1,64,26,211	1,56,29,046

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		
22012	Communication Expenses	40,069	49,467
22020	Books & Periodicals	5,350	1,66,420
22021	Printing and Stationery	50,052	
22030	Traveling & Conveyance		10,22,155
22040	Insurance	43,531	
22050	Audit Fees		
22051	Legal Expenses		
22052	Professional and other Fees	3,19,248	3,71,769
22060	Advertisement and Publicity	10,48,308	4,52,526
22061	Membership & subscriptions		
22080	Other Administrative Expenses	1,09,600	
	Total administrative expenses	16,16,158	20,62,337

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	45,92,014	38,85,731
23020	Bulk Purchases	35,90,971	9,16,865
23030	Consumption of Stores		
23040	Hire Charges	4,93,557	3,63,972
23050	Repairs & maintenance -Infrastructure	19,69,995	8,91,386
23051	Repairs & maintenance - Civic Amenities		1,68,524
23052	Repairs & maintenance - Buildings	5,55,936	
23053	Repairs & maintenance - Vehicles	6,10,088	2,28,955
23054	Repairs & maintenance - Furnitures	20,000	3,200
23055	Repairs & maintenance - Office Equipments	22,648	81,791
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery	2,38,096	1,24,852
23059	Repairs & maintenance - Others		4,66,597
23080	Other operating & maintenance expenses	3,12,060	-
	Total operations & maintenance	1,24,05,365	71,31,873

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	18,941	-
24080	Other Finance Expenses		
	Total Interest & Finance Charges	18,940.95	-

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Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	12,000	48,809
25020	Own Programs	59,404	4,20,507
25030	Share in Programs of others	-	-
25040	Others' Programme		-
	Total Programme Expenses	71,404	4,69,316

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	-	10,18,860
26020	**Contributions [specify details]**	4,83,130	
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	4,83,130	10,18,860

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	16,86,982	-
	Total Miscellaneous expenses	16,86,982	-

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद् छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL CHHAPIHEDA
RECEIPTS AND PAYMENTS ACCOUNT
For the Period From 1st April 2023 to 31st March 2024

Account Code	Head of Account	Current Period Receipts Amount (Rs.)	Previous Period Receipts Amount (Rs.)	Account Code	Head of Account	Current Period Payments Amount (Rs.)	Previous Period Payments Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance						
	Balances with Banks/Treasury (including in designated bank accounts)	2,07,70,424	1,13,42,758				
	Operating Receipts				Operating Payments		
110	Tax Revenue	39,73,561	28,12,415	210	Establishment Expenses	1,58,81,430	1,52,50,082
120	Assigned Revenues & Compensations	91,26,842	92,67,756	220	Administrative Expenses	16,20,948	20,62,337
130	Rental income from Municipal Properties	6,05,138	6,77,709	230	Operations and Maintenance	1,13,05,156	72,49,300
140	Fees & User Charges	19,11,877	26,76,572	240	Interest & Finance Charges	18,941	
150	Sale & Hire Charges	3,16,081	1,65,700	250	Programme Expenses	71,404	4,69,316
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies	4,83,130	10,18,860
170	Income from Investments			270	Purchase of Stores		
171	Interest Earned	17,083		271	Miscellaneous expenses	16,86,982	
180	Other Income	4,65,064	1,03,42,164	285	Prior Period		
	Non-Operating Receipts-				Non-Operating Payments		
320	Grants and contribution for specific purposes	2,20,01,022	1,51,84,000	340	Refund of Deposits	1,00,000	3,74,520
340	Deposits Received	45,000	6,39,500	35011	Employees Liabilities		
350	Other Liabilities	9,58,133		35020	Payment of Recoveries payable	23,26,263	7,45,439
341	Deposit works			330	Hudco Loan Payment		
35041	Revenue Collected in Advance			320	Grants returned - PMAY		
431	Debtors(receivable)	2,85,148		412	Capital WIP	1,26,10,481	20,85,681
330	Loans Received			410	Acquisition / Purchase of Fixed Assets	2,53,392	33,76,720
311	Earmarked Funds			340	Deposit refunded	95,603	71,890
310	Municipal Fund			360	Provisions		78,934
312	Reserve Fund			460	Loans, Advances and Deposits		
				421	Investment		
				430	Prepaid Expenses		
				310	Municipal Fund		
	Totalling Mistake		4,44,930		Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)	1,40,21,643	2,07,70,425
	TOTAL	6,04,75,373	5,35,53,504		TOTAL	6,04,75,373	5,35,53,504

Date :
UDIN :

अधिशासी अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)

FOR RAHUL RAWAT & Co.
Chartered Accountants
CA RAHUL RAWAT
(Partner)
M.no - 439655
FRN No 025931C

MUNICIPAL COUNCIL CHHAPIHEDA

Dist _ Rajgarh (Biaora)

Bank Sheet Year 2023-24

S.No	Name of Bank	Account numbers	Bank Balance		Cash Book		Opening Diffrance	Closing Diffrance
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance		
1	Bank of india	996010100007864	93,19,873.49	3,23,855.58	93,19,873.49	3,23,855.58	-	-
2	Jila sehkari bank	677012029964	8,61,956.00	8,89,110.00	8,61,956.00	8,89,110.00	-	-
3	State bank of india	53034622511	78,44,420.72	1,13,03,517.22	78,44,420.00	1,13,03,517.22	(0.72)	-
4	Narmada gramin bank	32720110000158	60,094.77	11,145.07	10,12,300.00	11,145.07	9,52,205.23	-
5	Narmada gramin bank	3271010000630	5,95,405.63	2,51,928.94	4,89,788.64	2,51,928.94	(1,05,616.99)	-
6	FDR		12,42,086.00	12,42,086.00	12,42,086.00	12,42,086.00	-	-
	TOTAL		1,99,23,836.61	1,40,21,642.81	2,07,70,424.13	1,40,21,642.81	8,46,587.52	-

लेखापाल
नगर परिषद छापीहेड़ा
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मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा
जिला राजगढ़ (ब्यावरा)
जिला - राजगढ़

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS