

**ANNUAL FINANCIAL STATEMENT**

**OF**

**NAGAR PARISHAD, CHANDAMETA**

**DISTRICT : CHHINDWARA(M.P.)**

**FOR**

**FINANCIAL YEAR : 2021 - 2022**

**Nagar parishad, Chandameta**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2021 to 31 March 2022

	Account Head	Schedule	Current Year
<b>A</b>	<b>Income</b>		
	Revenue Income	IE-1	37,22,878.00
	Assigned Revenues & Compensations	IE-2	2,74,26,099.00
	Rental Income From Municipal Properties	IE-3	78,920.00
	Fees & User Charges	IE-4	8,40,996.00
	Sale & Hire Charges	IE-5	1,14,106.00
	Revenue Grants, Contribution & Subsidies	IE-6	47,49,280.00
	Income From Investments	IE-7	-
	Interest Earned	IE-8	7,90,372.83
	Other Income	IE-9	-
	<b>Total Income</b>		<b>3,77,22,651.83</b>
<b>B</b>	<b>Expenditure</b>		
	Establishment Expenses	IE-10	2,62,13,937.00
	Administrative Expenses	IE-11	93,60,496.35
	Operations & Maintenance	IE-12	58,03,076.03
	Interest & Finance Charges	IE-13	11,899.00
	Programme Expenses	IE-14	1,72,470.00
	Revenue Grants, Contribution and Subsidies	IE-15	-
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		1,60,57,196.68
	<b>Total Expenditure</b>		<b>5,76,19,075.06</b>
<b>C</b>	<b>Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)</b>		<b>(1,98,96,423.23)</b>
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<b>Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>(1,98,96,423.23)</b>
<b>F</b>	Less: Transfer to Reserved Fund		-
<b>G</b>	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)</b>		<b>(1,98,96,423.23)</b>

मुख्य नगरपालिका अधिकारी  
नगर परिषद चण्दमेटा बुटरिया  
जिला-छिन्दवाहा (म.प्र.)



**Schedule IE-1: Tax Revenue**

Account code	Particulars	Current Year (Rs.)
11001	Property Tax	15,33,734
11002	Water Tax	11,64,000
11003	Sewerage Tax	128
11004	Conservancy Charge	3,55,880
11005	Lighting Tax	-
11006	Education Tax	2,59,335
11007	Vehicle Tax	
11008	Tax on Anilals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement Tax	-
11012	Pilgremage Tax	
11013	Export Tax	
11060	Cess	
11080	Others Taxes	4,09,801
	<b>Sub Total</b>	<b>37,22,878.00</b>
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-
	<b>Sub Total</b>	<b>37,22,878.00</b>
	<b>Total Tax Revenue</b>	<b>37,22,878.00</b>

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

Account code	Particulars	Current Year (Rs.)
1109001	Property Tax	
1109002	Octroi & Toll	
1109003	Surcharge	
1109004	Advertisement tax	
1109011	Others	
	<b>Total refund and remission of tax revenues</b>	<b>-</b>



**Schedule IE-2:Assigned Revenues & Compensations**

Account code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected By Others	2,35,191
12020	Compensation in Lieu Of Taxes/Duties	2,71,90,908
12030	Compensation in Lieu Of Concession	-
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>2,74,26,099</b>

**Schedule IE-3:Rental Income From Municipal Properties**

Account code	Particulars	Current Year (Rs.)
13010	Rent From Civic Amenities	78,920
13020	Rent From Office Buildings	-
13030	Rent From Guest Houses	-
13040	Rent From Lease of Lands	-
13080	Other Rents	-
	<b>Sub Total</b>	<b>78,920</b>
13090	Less: Rent remission and refunds	-
	<b>Sub Total</b>	<b>78,920</b>
	<b>Total Rental Income From Municipal Properties</b>	<b>78,920</b>

**Schedule IE-4: Fees & User Charges**

Account code	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	18,152
14011	Licensing Fees	30,951
14012	Fees for Grant of Permit	43,149
14013	Fees For Certificate Or Extract	7,430
14014	Development Charges	1,31,335
14015	Regularisation Fees	34,600
14020	Penalties And Fines	2,05,391
14040	Other Fees	1,99,086
14050	User Charges	25,674
14060	Entry Fees	-
14070	Service / Administrative Charges	27,892
14080	Other Charges	1,17,336
	<b>Sub Total</b>	<b>8,40,996</b>



14090	Less: Rent Remission and Refunds	-
	<b>Sub Total</b>	8,40,996
	<b>Total Income from Fees &amp; User Charges</b>	8,40,996

**Schedule IE-5: Sale & Hire Charges**

Account code	Particulars	Current Year (Rs.)
15010	Sale Of Products	946
15011	Sale of Forms & Publications	1,13,160
15012	Sale of Stores & Scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipments	-
	<b>Total Income from Sale &amp; Hire Charges</b>	1,14,106

**Schedule IE-6: Revenue Grants, Contribution & Subsidies**

Account code	Particulars	Current Year (Rs.)
16010	Revenue Grants	44,49,280.00
16020	Reimbursement of Expenses	-
16030	Contribution Towards Schemes	3,00,000
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	47,49,280.00

**Schedule IE-7: Income From Investments**

Account code	Particulars	Current Year (Rs.)
17010	Interest on Investments	-
17020	Dividend	-
17030	Income From Project Taken Up On Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	-
	<b>Total Income From Investments</b>	-

### Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)
17110	Interest From Bank Accounts	7,90,373
17120	Interest On Loans And Advances To Employees	-
17130	Interest On Loans To Others	-
17180	Other Interest	-
	<b>Total Interest Earned</b>	<b>7,90,373</b>

### Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery From Employees	-
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	-
19010	Transfer Int Activity Fund	-
	<b>Total Other Income</b>	<b>-</b>

### Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)
21010	Salaries, Wages And Bonus	2,54,93,949.00
21020	Benefits And Allowances	-
21030	Pension	7,19,988.00
21040	Other Terminal & Retirement Benefits	-
	<b>Total Establishment Expenses</b>	<b>2,62,13,937.00</b>

### Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	4,40,150.00
22011	Office Maintenance	71,97,528.00
22012	Communication Expenses	1,34,179.00
22020	Books & Periodicals	2,630.00
22021	Printing and Stationery	1,99,470.00
22030	Travelling & Conveyance	9,39,469.36
22040	Insurance	-
22050	Audit Fees	41,385.00
22051	Legal Expenses	-
22052	Professional and Other Fees	1,75,000.00
22060	Advertisement And Publicity	2,19,152.99
22061	Membership & Subscriptions	
22080	Other Administrative Expenses	11,532.00
	<b>Total Administrative Expenses</b>	<b>93,60,496.35</b>



**Schedule IE-12:-Operations & Maintenance**

Account code	Particulars	Current Year (Rs.)
23010	Power & Fuel	-
23020	Bulk Purchases	26,75,681.90
23030	Consumption of Stores	4,61,064.39
23040	Hire Charges	3,48,407.72
23050	Repairs & Maintenance Infrastructure Assets	9,90,845.27
23051	Repairs & Maintenance Civic Amenities	18,580.00
23052	Repairs & Maintenance Buildings	94,666.16
23053	Repairs & Maintenance Vehicles	6,05,456.00
23054	Repairs & Maintenance Furniture	-
23055	Repairs & Maintenance Office Equipments	1,32,409.59
23056	Repairs & Maintenance Electrical Appliances	-
23057	Repairs & Maintenance Plant and Machinery	4,00,965.00
23059	Repairs & Maintenance Others	-
23080	Other Operating & Maintenance Expenses	75,000.00
	<b>Total Operations &amp; Maintenance</b>	<b>58,03,076.03</b>

**Schedule IE-13:- Interest & Finance Charges**

Account code	Particulars	Current Year (Rs.)
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies&Association	-
24040	Interest on Loans From International Agencies	-
24050	Inte.on Loans From Banks&Other Financial Institution	-
24060	Other Term Loans	-
24070	Bank Charges	11,899.00
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	<b>11,899.00</b>

**Schedule IE-14:- Programme Expenses**

Account code	Particulars	Current Year (Rs.)
25010	Election expenses	-
25020	Own Programme	73,970
25030	Share in Programme Of Others	-
25040	Others' Programme	98,500
	<b>Total Programme Expenses</b>	<b>1,72,470</b>

**Schedule IE-15:- Revenue Grants, Contribution and Subsidies**

Account code	Particulars	Current Year (Rs.)
26010	Grants	-
26020	Contributions	-
26030	Subsidies	-
	<b>Total Revenue Grants, Contribution and Subsidies</b>	-

**Schedule IE-16:- Provisions and Write Off**

Account code	Particulars	Current 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	-
	<b>Total Provisions and Write Off</b>	-

**Schedule IE-17:- Miscellaneous Expenses**

Account code	Particulars	Current Year (Rs.)
27110	Loss on Disposal Of Assets	-
27120	Loss on Disposal Of Investments	-
29010	Transfer to General Activity Fund	-
27180	Other Miscellaneous Expenses	-
	<b>Total Miscellaneous Expenses</b>	-

**Schedule IE-18:- Prior Period**

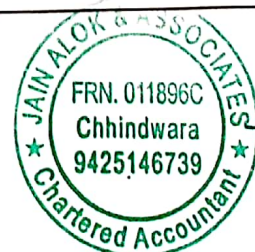
<b>Account code</b>	<b>Particulars</b>	<b>Current Year (Rs.)</b>
18500	Expenses	-
18510	Other expenses Revenue	-
	<b>Sub Total</b>	-
28010	Prior Period- Taxes	-
28500	Expenses	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	<b>Sub Total</b>	-
	<b>Total Prior Period</b>	-



**Nagar Parishad, Chandameta**  
**BALANCE SHEET**

As at 31 March 2022

	Particulars	Schedule no.	Current year (Rs)	
<b>A</b>	<b>SOURCES OF FUNDS</b>			
<b>A1</b>	<b>Reserves and Surplus</b>			
	Municipal (General) Fund	B-1	5,18,23,134.74	
	Earmarked Funds	B-2	53,02,000.00	
	Reserves	B-3	81,99,000.00	
	<b>Total Reserves and Surplus</b>			6,53,24,134.74
<b>A2</b>	<b>Grants, Contribution for Specific Purpose</b>	B-4	8,73,10,328.20	8,73,10,328.20
<b>A3</b>	<b>Loans</b>			
	Secured loans	B-5	2,40,00,000.00	
	Unsecured loans	B-6	-	
	<b>Total Loans</b>			2,40,00,000.00
	<b>TOTAL SOURCES OF FUNDS [A1 - A3]</b>			<b>17,66,34,462.94</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>	B-11		
	Gross Block		18,72,20,945.14	
	Less: Accumulated Depreciation		4,59,07,196.31	
	Net Block		14,13,13,748.83	
	Capital Work-in-Progress		-	
	<b>Total Fixed Assets</b>			<b>14,13,13,748.83</b>
<b>B2</b>	<b>Investments</b>			
	Investment- General Fund	B-12	-	
	Investment- Other Funds	B-13	-	
	<b>Total investment</b>			-
<b>B3</b>	<b>Current assets, loans &amp; advances</b>			
	Stock in hand (inventories)	B-14	12,000.00	
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding		42,06,656.00	
	Less: Accumulated Provision against bad and doubtful receivables		-	
	Sundry Debtors (Receivables) - Net		42,06,656.00	
	Prepaid expenses	B-16	-	
	Cash and Bank Balances	B-17	3,69,59,627.21	
	Loans, advances and deposits	B-18	92,720.25	
	<b>Total Current Assets</b>		<b>4,12,71,003.46</b>	
<b>B4</b>	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	(42,16,312.15)	
	Deposit Works	B-8	-	
	Other liabilities (Sundry Creditors)	B-9	79,93,708.51	
	Provisions	B-10	21,72,893.00	
	<b>Total Current Liabilities</b>		<b>59,50,289.36</b>	
	<b>Net Current Assets (B3-B4)</b>			<b>3,53,20,714.10</b>
<b>C</b>	<b>Other Assets</b>	B-19		
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not Written off)</b>	B-20		
	<b>TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4]</b>			<b>17,66,34,462.93</b>
	Notes to the Balance Sheet - Attached			



MP Urban Local Body, Chandameta  
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
31010	Balance as per last amount		5,830	-	-	9,52,79,332.35
	Additions during the year	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
	<b>Total (Rs)</b>	-	5,830	-	-	9,52,79,332.35
	Deductions during the year	-	97,300	-	-	(2,34,42,884)
	Deficit for the year	-	-	-	-	(1,98,96,423.23)
31090	Transfers	-	-	-	-	(25,420)
310	<b>Balance at the end of the current year</b>	-	(91,470)	-	-	5,19,14,604.74

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 4
	(a) Opening Balance	53,02,000.00	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	-	-	-
	· Intrest/Dividend earned on Social Fund Investments	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-
	· Appereciation in Value of Special Fund Investments	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-
	<b>Total (b)</b>	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-
	· Others	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-
	· Salary, Wages and allowances etc	-	-	-	-	-
	· Rent Other administrative charges	-	-	-	-	-
	[3] Other.	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	-	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-
	<b>Total (c)</b>	-	-	-	-	-
311	<b>Net Balance of Special Funds [(a+b)-(c)]</b>	53,02,000.00	-	-	-	-



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	38,000	81,61,000.00	81,99,000.00	-	81,99,000.00
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	47,708	47,708.13	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>85,708</b>	<b>82,08,708.13</b>	<b>81,99,000.00</b>	<b>-</b>	<b>81,99,000.00</b>

Schedule B-4: Grants &amp; Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify MP/MLA	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	6,84,35,278	78,99,476.60	-	-	14,460	7,63,49,214.20
(b) Additions to the Grants						
Grant received during the year	1,80,80,873	45,83,630	-	-	18,000	2,26,82,503.00
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
<b>Total(b)</b>	<b>1,80,80,873</b>	<b>45,83,630.00</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>2,26,82,503</b>
<b>Total (a+b)</b>	<b>8,65,16,151</b>	<b>1,24,83,106.60</b>	<b>-</b>	<b>-</b>	<b>32,460</b>	<b>9,90,31,717.20</b>
(C) Payment out of funds						
Capital expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	1,16,81,389	40,000	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
<b>Total (C)</b>	<b>1,16,81,389</b>	<b>40,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,17,21,389</b>
<b>Net balance at the year end (a+b) - (C)</b>	<b>7,48,34,762</b>	<b>1,24,43,106.60</b>	<b>-</b>	<b>-</b>	<b>32,460</b>	<b>8,73,10,328.20</b>



**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year (Rs)
33010	Loans from Central Government	-
33020	Loans from State Government	-
33030	Loans from Govt. bodies & Associations	2,40,00,000
33040	Loans from international agencies	-
33050	Loans from banks & other financial institutions	-
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	<b>Total Secured Loans</b>	<b>2,40,00,000</b>

Notes:

- \*The nature of the Security shall be specified in each of these categories;
- \*Particulars of any guarantees given shall be disclosed;
- \*Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- \*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- \*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

**Schedule B-6: Unsecured Loans**

Code No.	Particulars	Current 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	-
	<b>Total Un-Secured Loans</b>	<b>-</b>

Note:

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

**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year (Rs)
34010	From Contractors	(43,13,712)
34020	From Revenues	97,400
34030	From Staff	-
34080	From other	-
	<b>Total deposits received</b>	<b>(42,16,312)</b>

**Schedule B-8: Deposits Works**

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works			-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	<b>Total of deposit works</b>	-	-	-

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year (Rs)
35010	Creditors	80,70,049
35011	Employee Liabilities	-
35012	Interest Accrued and Due	-
35013	Outstanding liabilities	-
35020	Recoveries Payable	(1,85,058)
35030	Government Dues Payable	-
35040	Refunds Payable	(7,603)
35041	Advance Collection of Revenues	1,16,321
35080	Others	-
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>79,93,709</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year (Rs)
36010	Provision for Expenses	21,72,893.00
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	<b>Total Provision</b>	<b>21,72,893.00</b>

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Previous year
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	Land Buildings					0.00	0.00			0.00	
41010.00	Land	301347.67		0.00	301347.67	770665.78	512763.02	0.00	1283428.81	14099461.87	12762507.04
41020.00	Buildings	13533172.82	1849717.86	0.00	15382890.68					0.00	0.00
	Infrastructure Assets					21135892.52	11313319.84	0.00	32449212.36	46744026.52	57764994.43
41030.00	Roads and Bridges	78900886.95	292351.93	0.00	791993238.88	1111103.96	585866.09	0.00	1696970.05	7091021.29	7599587.46
41031.00	Sewerage and drainage	8710691.42	77299.92	0.00	8787991.34	3221769.80	1611393.66	0.00	4833163.46	5962283.09	61233976.76
41032.00	Water ways	64455746.55		0.00	64455746.55	419368.64	256578.52	0.00	675947.16	606945.44	758702.96
41033.00	Public Lighting	1178071.60	104821.00	0.00	1282892.60	4408.20	2204.10	0.00	6612.30	59510.70	61714.80
41034.00	Sanitation and Solid Waste Management	66123.00		0.00	66123.00						
	System					475035.60	286477.80	0.00	761513.40	2103264.60	2389742.40
41040.00	Plants & Machinery	2864778.00		0.00	2864778.00	917150.84	415275.42	0.00	1332426.27	2820327.95	2740603.38
41050.00	Vehicles	3657754.22	495000.00	0.00	4152754.22	109181.80	58685.90	0.00	167867.70	418991.30	461477.20
41060.00	Office & other equipment	570659.00	16200.00	0.00	586859.00	63957.28	50486.58	0.00	114443.87	390421.97	440908.56
41070.00	Furniture, Fixtures, electrical appliances	504865.84		0.00	504865.84						
41080.00	Other fixed assets	9641457.36		0.00	9641457.36	1621465.20	964145.74	0.00	2585610.94	7055846.42	8019992.16
	Total	18438554.43	2835390.71	0.00	187220945.14	29849999.63	16057196.68	0.00	45907196.31	141313748.83	154535554.80
412.00	Capital Work in Progress	0.00	0.00	0.00	0.00					0.00	0.00
									DEP		



Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42010	Central Government Securities			
42020	State Government Securities		-	-
42030	Debentures and Bonds		-	-
42040	Preference Shares Equity Shares		-	-
42060	Units of Mutual Funds		-	-
42080	Other Investments	FD	-	-
	<b>Total of Investments General Fund</b>	0	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42110	Central Government Securities			
42120	State Government Securities		-	-
42130	Debentures and Bonds		-	-
42140	Preference Shares Equity Shares		-	-
42160	Units of Mutual Funds		-	-
42180	Other Investments		-	-
	<b>Total of Investments General Fund</b>	0	-	-

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)
43010.00	Stores Loose	12000.00
43020.00	Tools Others	0.00
	<b>Total Stock in hand</b>	12000.00

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)
43110.00	<b><u>Receivables for property taxes</u></b>			
	Less than 5 year	2355296.00	0.00	2355296.00
	More than 5 year		0.00	0.00
	<b>Sub-total</b>	<b>2355296.00</b>	<b>0.00</b>	<b>2355296.00</b>
	Less: State Government Cesses/Levies in Taxes-Control Accounts		0.00	0.00
	<b>Net Receivables of property Taxes</b>	<b>2355296.00</b>	<b>0.00</b>	<b>2355296.00</b>
43120.00	<b><u>Receivables of Other Taxes</u></b>			
	Less than 3 year	304779.00	0.00	304779.00
	More than 3 year		0.00	0.00
	<b>Sub-total</b>	<b>304779.00</b>	<b>0.00</b>	<b>304779.00</b>
	Less: State Government Cesses/Levies in Taxes-Control Accounts		0.00	0.00
	<b>Net Receivables of Other Taxes</b>	<b>304779.00</b>	<b>0.00</b>	<b>304779.00</b>
	<b><u>Receivable of Cess Income</u></b>			
	Less than 3 year	0.00	0.00	0.00
	More than 3 year		0.00	0.00
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

43130.00	<b><u>Receivables for Fees and User Charges</u></b>			
	Less than 3 year	1526921.00	0.00	1526921.00
	More than 3 year		0.00	0.00
	<b>Sub-total</b>	<b>1526921.00</b>	<b>0.00</b>	<b>1526921.00</b>
43140.00	<b><u>Receivables from Other Sources</u></b>			
	Less than 3 year	19660.00	0.00	19660.00
	More than 3 year		0.00	0.00
	<b>Sub-total</b>	<b>19660.00</b>	<b>0.00</b>	<b>19660.00</b>
43150.00	Receivables from Government	0.00		
	<b>Sub-total</b>	<b>1546581.00</b>	<b>0.00</b>	<b>1546581.00</b>
43180.00	Receivables Control Account	0.00		
	<b>Sub-total</b>	<b>0.00</b>		
	<b>Total of Sundry Debtors (Receivables)</b>	<b>4206656.00</b>	<b>0.00</b>	<b>4206656.00</b>

#### Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)
44010.00	Estabilshment	0.00
44020.00	Administrative	0.00
44030.00	Operation & Maintenance	0.00
	<b>Total Prepaid expenses</b>	<b>0.00</b>

#### Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)
45010.00	Cash Balance	64424.00
	<b><u>Balance with Bank - Municipal Funds</u></b>	
45021.00	Nationalised Banks	36895203.21
45022.00	Other Schedule Banks	0.00
45023.00	Scheduled Co-Operative Bank	0.00
45024.00	Post Office	0.00
	<b>Sub- Total</b>	<b>36895203.21</b>
	<b><u>Balance with Bank - Special Funds</u></b>	
45041.00	Nationalised Banks	0.00
45042.00	Other Schedule Banks	0.00
45043.00	Scheduled Co-Operative Bank	0.00
45044.00	Post Office	0.00
	<b>Sub- Total</b>	<b>0.00</b>
	<b><u>Balance with Bank - Grant Funds</u></b>	
45061.00	Nationalised Banks	0.00
45062.00	Other Schedule Banks	0.00
45063.00	Scheduled Co-Operative Bank	0.00
45064.00	Post Office	0.00
	<b>Sub- Total</b>	<b>0.00</b>
	<b>Total Cash and Bank balances</b>	<b>36959627.21</b>

**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)
46010.00	Loans and advances to employees	0.00	0.00	0.00	0.00
46020.00	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030.00	Loans to Others	0.00		0.00	0.00
46040.00	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050.00	Advance to Others	0.00	0.00	0.00	0.00
46060.00	Deposit with External Agencies	0.00	92720.25	0.00	92720.25
46080.00	Other Current Assets	0.00	0.00	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>92720.25</b>	<b>0.00</b>	<b>92720.25</b>
461.00	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	
	<b>Total Loans, advances, and deposits</b>	<b>0.00</b>	<b>92720.25</b>	<b>0.00</b>	<b>92720.25</b>

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

Account Code	Particulars	Current year (Rs)
46110.00	Loans to Others	0.00
46120.00	Advances	0.00
46130.00	Deposits	0.00
	<b>Total Accumulated Provision</b>	<b>0.00</b>

**Schedule B-19: Other Assets**

Account Code	Particulars	Current year (Rs)
47010.00	Deposit Works	0.00
47020.00	Other asset control accounts	0.00
	<b>Total Other Assets</b>	<b>0.00</b>

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

Account Code	Particulars	Current year (Rs)
48010.00	Loan Issue Expenses	0.00
48020.00	Deferred Discount on Issue of Loans	0.00
48021.00	Deferred Revenue Expenses	0.00
48030.00	Other	0.00
	<b>Total Miscellaneous expenditure</b>	<b>0.00</b>



NAGAR PARISHAND, CHANDAMETA  
**BANK RECONCILIATION STATEMENT**  
2021-22

1 SBI A/C 36470891527

BALANCE AS PER CASH BOOK 5802.00

BALANCE AS PER BANK 5802.00

2 CANARA BANK -6125101002973(CM INFRASTRUCTURE A/C

BALANCE AS PER CASH BOOK 7030626.01

BALANCE AS PER BANK 7030626.01

3 SANCHIT NIDHI CMPGB A/C 2000381010001234

BALANCE AS PER CASH BOOK 2351094.09

BALANCE AS PER BANK 2351094.09

4 SBI A/c33608016609

BALANCE AS PER CASH BOOK 3479806.40

BALANCE AS PER BANK 3479806.40

5 SBI A/c 37340327265 Sbm Tally New

BALANCE AS PER CASH BOOK 0.00

BALANCE AS PER BANK 0.00

6 SBI A/c No. 30441985742 Tally

BALANCE AS PER CASH BOOK 1406464.48

**BALANCE AS PER BANK**

**1406464.48**

**7 YES BANK-094994600000020 (VISHESH NIDHI)**

**BALANCE AS PER CASH BOOK**

**4967368.00**

**BALANCE AS PER BANK**

**4967368.00**

**8 YES BANK A/c 52188700000114**

**BALANCE AS PER CASH BOOK**

**827066.92**

**BALANCE AS PER BANK**

**827066.92**

**9 AXIS BANK A/c 915010061732687**

**BALANCE AS PER CASH BOOK**

**5045514.00**

**BALANCE AS PER BANK**

**5045514.00**

**10 BANK OF INDIA A/c 900721110000163**

**BALANCE AS PER CASH BOOK**

**101500.00**

**BALANCE AS PER BANK**

**101500.00**

# NAGAR PARISHAD, CHANDAMETA

## BANK RECONCILIATION STATEMENT AS ON 31/3/22

Central Bank account no. 11221305206

Amount  
1,66,47,329.31 Dr

Balance as per Cash Book as on 31.03.2022

Amount Debited in Bank Statement but not credited in Cash book

Less

Date	Particular	Amount
------	------------	--------

Add

Amount credited in Bank Statement but not debited in cash book

Date	Particular	Amount
------	------------	--------

Amount Debited in Cash book but not credited in Bank Statement

12,731.00

Date	Particular	Amount
------	------------	--------

22.12.21		2.00
27.12.21		1,816.00
29.10.21		610.00
04.07.21		1,035.00
21.03.22		30.00
22.03.22		5,049.00
31.03.22		4,189.00

Closing Balance as per bank statement as on 31.03.2022

1,66,34,598.31 Cr

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जिला-छिन्दवाडा (म.प्र.)



*[Signature]*



STATUTORY AUDIT REPORT

Of

**\*\* NAGAR PALIKA PARISHAD \*\***

**CHANDAMETA**

**DIST-CHHINDWARA**

**FINANCIAL YEAR -2021-22**



**PREPARED BY :-**

**SAKG & ASSOCIATES**

F-12, First Floor, Balaji Plaza

Narsinghpur Road

Chhindwara

Cell no. 09893177100, 08989188000

07162-355040

Email :- [cagaganbatra@gmail.com](mailto:cagaganbatra@gmail.com)

# SAKG & ASSOCIATES

## Chartered Accountants

### OFFICE ADDRESS:

C/o GURUKRIPA TEXTILES,  
SEONI ROAD, GANDHI GUNJ,  
CHHINDWARA (M.P) 480001



To,  
Directorate,  
Urban Administration & Development,  
Shivaji Nagar, Bhopal.(MP)

We have audited the cash book and relevant records for the year 2021-22 of **Chandameta Nagar Parishad**.

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for Making Receipts & Payment, Income & Expenditure and Balance Sheet and its accuracy and completeness. Our responsibility is to express our opinion on these financial statement based on our audit.


We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure to this report and suspense amount is receipt & payment account, we report that-


In case of Cash Book for the year ending 31<sup>st</sup> March 2022, it gives true and fair view of the cash balance.



FOR, SAKG & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA GAGAN BATRA  
PARTNER  
Membership No.422522

**UDIN NO- 23422522BGUPON4860**

  
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## **\*\* AUDIT REPORT \*\***

We have examined the books of accounts as on 31 March 2022, of

### **NAGARPALIKA PARISHAD CHANDAMETA DIST-CHHINDWARA.(M.P)**

We have conducted the Audit on the Basis of Manual Records and Cash Books which are maintained on Single Entry System by the Nagar Parishad and provided to us for Audit . We completed our Audit on the Basis of Cash Books and Bank Statements and other records/documents as provided to us .

We have not physically verified any fixed asset, civil construction work and any other assets of the Nagar Parishad.

We have covered following departments/sections of Nagar Parishad and conducted audit in these Departments on the basis of records available there :-**Accounts, Revenue, PWD, Estabilishment, Health and Stores**

We report the following observation/comments/discrepancies on the basis of scope of audit work provided to us :-

#### **(1) Audit of Revenue :-**

(a) **We have examined the revenue receipts from various sources of Nagar Parishad of Chandameta.**

**Auditor Comment** : -We have examined the revenue receipts from receipt book and check whether it is properly entered in Cashier cash book, some totalling mistakes are there, After Our Remark the same has been rectified during the course of our audit.

(b) **We have also examined the revenue receipts from the counter files of receipt books and verified that money received is duly deposited in respective bank accounts.**

**Auditor Comment** :- We have examined the revenue receipts from counter files of receipts books of Property Tax, Water Tax, Rent & other sources of income. The entries of receipts are properly done in cashier cash book in the cases examined by us. While in some case the 5% of total receipt of revenue is not deposited in Sanchit Nidhi Account.


➤ Revenue Register Maintained Properly.

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(c) Delay beyond 2 working days shall be immediately brought to notice of Commissioner CMO

**Auditor Comment :-** Collection of Revenue is deposited within two days of Receipt. In some cases Revenue is not deposited in 2 working days :-

➤ NIL.

(d) Entries in Cash Book shall be verified .

**Auditor Comments:-** Entries of Revenue receipts shall be verified with Cashier Cash Book & Main Cash Book, all entries are recorded properly. but signature of CMO is not found.

(e) The Auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets,

**Auditor Comments :-** We do not find any documents regarding quarterly and monthly targets, no information regarding monthly & quarterly targets of revenue recovery is provided by the staff. As explained to us by the relevant staff that no monthly or quarterly targets were available at the relevant level regarding recovery. Total Recovery during the period are given in following chart :-

Current year(2021-22)				Old Arrears(20-21)		
Taxes	Opening Balance	Recovery Amount	% of Recovery	Opening Balance	Recovery Amount	% of Recovery
Sampatti Kar	1064433.00	331443.00	31.13%	946042.00	202923	21.44%
Samekit Kar	469301.00	77141.00	16.43%	1567667.00	113073.00	7.21%
Shop Rent	73920.00	27048.00	36.59%	14160.00	10240.00	72.31%
Shiksha Upkar	259335.00	101777.00	39.24	182110.00	52886.00	29.04%
Nagriya Vikas Upkar	259335.00	101777.00	39.24%	184476.00	55972.00	30.34%
Kachara Shulk	355880.00	76920.00	21.61%	705610.00	112880.00	15.99%
Water Tax	1164000.00	359100.00	30.85%	1902690.00	318600.00	16.74%

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Total :	3646204.00	1075206.00	29.48%	5502755.00	866574.00	15.74%
---------	------------	------------	--------	------------	-----------	--------

Recovery of Taxes are very low. Copy of Sheet Signed by CMO is also Attached.

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

Auditor Comment :- FDR Register maintained by Nagar Parishad. 1 FDR of Sanchit Nidhi is entered.

(g) The cases where the investment are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

Auditor Comment :- NIL

## 2. Audit of Expenditure.-

(a) We have examined the vouchers under all the schemes.

Auditor Comment:- We have examined the vouchers under all the schemes, vouchers are properly filled and duly accounted in books

(b) We have also check the entries in cash book and verifying them from relevant vouchers.

Auditor Comment :- We have check the entries of expenditure in cash book with relevant vouchers, entry was properly recorded in cash book. but in some vouchers cases signature & seal of CMO & Accountant not found.:-

Sr. no.	VOUCHER NO	Bill no.	Amount	Remark
1	18		49900.00	Payment Voucher not Authorised by Accountant.
2	19		48660.00	Payment Voucher not Authorised by Accountant.
3	20		35900.00	Payment Voucher not Authorised by Accountant.
4	198		5000.00	Payment Voucher not Authorised by Accountant.
5	119		200.00	Payment Voucher not Authorised by Accountant.

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6	223		2000.00	Payment Voucher not Authorised by Accountant.
7	224		6720.00	Payment Voucher not Authorised by Accountant.
8	226 to 255			Payment Voucher not Authorised by Accountant.

(c) Auditor shall checked monthly balances of the cash book.

Auditor Comment:- We have totalled the monthly balances of cash book, all are found in order & correct.

(d) Auditor shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme any over payment shall be bought to the notice of the Commissioner/CMO.

Auditor Comment :- We have verified that the expenditure for a particular scheme is utilised for that scheme for which funds are allocated.

(e) Auditor shall have to verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by the Government of India/State Government.

Auditor Comment :- Payment was made by nagarparishad after proper sanction by CMO. All Vouchers are properly signed & passed by CMO. While in some cases signature of President & CMO not found which was noted above.

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

Auditor Comment:- During the course of our audit we have observed that all expenditure is supported by financial and administrative sanction and shall be within the limit of sanction authority.

(g) All the cases where appropriate sanction have not been obtained shall be reported and compliance of audit observation shall be ensured during the audit. Non compliance of audit paras shall be bought to the notice of Commissioner/CMO.


Auditor Comment:- As Verified by us all payment vouchers are properly signed & passed by the CMO, While in some vouchers President, CMO, Accountants signature was not found & informed. (Noted Above)

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(h) The auditor shall be responsible for responsible for verification of scheme wise project wise utilization certificate (UCs).US's shall be tallied with the income & expenditure records and creation of Fixed Assets.

Auditor Comments:-No Utilisation Certificate issued during the year 2021-22 as informed by the authority.

### 3. Audit of Book Keeping.

(a) Auditor have to examined the all the books of accounts as well as stores, we have also examined that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.

Auditor Comment :-We have verified all the books of accounts as well as stores are maintained as per rule applicable to Urban Local Bodies in Single entry system and cash method of accounting,As Single entry system is followed in Nagar Parishad,as single entry system is followed by Nagar Parishad entries of expenses payable and Accrued interest is not made in books of accounts and entry was made .Following are some points being noted down while doing Audit work:-


- 1.Store Register is maintained but some vouchers are not properly signed.
- 2.Register of Fixed Assets is also not maintained by the parishad.
- 3.Double entry accounting are not done in Nagar Parishad.
- 4.Receipts & Payments,Income & Expenditure and Balance Sheet of Nagar Parishad was made by nagarpalika we have checked it on the basis of books of accounts provided to us.
- 5.Insurance of Vehicles of Nagar Parishad was done properly.
- 6.During the distribution of Stores items , no detail regarding to whom it was given is not maintained at Nagar Parishad.In Following cases the stock/inventory of stores is not maintained,Even the name of issuing authority &name of the person who is receiving the stock is not maintained in nagar paika parishad.No Details of Stock remains unutilised is maintained at Parishad-
  - i. On 30/06/2022 –Bliching Powder issue to Amit Vaishya but not signed in Stock Register.
  - ii. On 28/08/2022 –Motor pump 12.5 hp issue to Amit Vishwakarma but not signed in Stock Register.

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b) Auditor shall verify the advance register and see that all the advances are timely recovered according to the conditions outstanding advances. All the cases of non recovery shall be specifically mention in audit report.

Auditor Comment :- Advance Register is Properly maintained by Nagar Parishad.

(c) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned .

Auditor Comments:- Bank reconciliation statement for the period of 2021-22 (As of 31<sup>st</sup> March 2022) is made by Nagar Parishad.

(d) Auditor have to verify the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.

Auditor Comments:- Grant register is being maintained by the Authority.

(e) The Auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.

Auditor Comments:- Fixed Assets Register of Nagar Parishad is not maintained properly.

(f) The auditor shall reconcile the accounts of receipts and payments especially for projects funds.

Auditor Comments:- Receipts & Payments , Income & Expenditure and Balance Sheet for the year 2021-22 is made by Jain Alok & Associates, Chartered Accountant, Chhindwara

## 4. Audit of FDR.

(a) The auditor shall verify the all Fixed deposits and Term deposits Deposit Receipts.

Auditor Comments:- 1 FDR is made by Nagar Parishad

(b) It shall be ensured that proper records of FDR's are maintained and renewal are timely done .


Auditor Comments:- All FDR are auto Renewed by Bank.

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(c) The cases where FDR's /TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner/CMO.

Auditor Comments:-NIL

(d) Interest earned on FDR/TDR shall be verified from entries in the cash book.

Auditor Comments:- Entries of FDR is not made in books of account, Interest is verified by interest certificate given by bank

## 5. Audit of Tenders/Bids :-

(a) Auditor have to check all the tender /bids invited by the ULB's & check the competitive tendering procedure are followed for all bids.

Auditor Comments:- We have checked the tender procedures and there documents, as proper advertisement is given in newspaper for tendering process, while in some tender-tender application form in not properly filled up by applicants. Following are the case in which irregularity found. :-NIL

(b) Auditor shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.

Auditor Comments:- We have check the tender form fees received from tender documents sale which is properly entered in cash book.

(c) The bank guarantees. if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.

Auditor Comments :- We have check the tender process during the year, 1 Bank Guarantee is received as informed by the authority,

(d) The condition of BG's shall also be verified, any BG with any such condition which is against the interest of ULB shall be verified and brought to the notice of Commissioner/CMO.

Auditor Comments :- BG are properly filed

e) The cases of extension of BG's shall be brought to the notice of Commissioner/CMO . Proper guidance to extend the BG's shall also be given to ULB's


Auditor Comments :- Nil

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(f) The contract closures shall also be verified by the auditor.

Auditor Comments :- The contract which was completed is also checked by us.

## 6. Audit of Grants and Loans :-

(a) Auditor have to check the grant received by the Central Government and its Utilization.

Auditor Comments:- We have checked the Grant received from Central/State Government and is properly entered in cash book with there respective heads but grant letter is not found in Nagar Parishad, So that will we are unable to check whether the grant received and recorded in cash book are related to that particular head.

(b) Auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment in the revenue mechanism i.e whether the assets created out of the loans has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.

Auditor Comments:- Loan from Sanchanalaya Dt.03/04/2018 Rs.10350000/- for Jal Awardhan Yojna

(c) Auditor shall check specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.

Auditor Comments:- We are unable to check the diversion of Capital Receipts/Grants/Loans to Capital expenditure in main cash book as no separate Ledger or separate register is maintained for fund received in main cash book, as fund from revenue and fund from Government grant are both added in cash book so we cannot verify whether the fund is being utilized for Capital Expenditure or Revenue Expenditure.

Any Other Observation For Improving the system can be initiated by the department to make it more efficient :-

- Bank Reconciliation should be made monthly.
- Vouchers should be filled date wise on daily basis.
- Entry of revenue recovery should be made on daily basis & Deposited daily.

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- Any Change in Date of Revenue Receipt book shall be immediately reported to CMO.
- Tender Documents should be properly checked.
- Ledger should be made Head wise so that, there is proper allocation of Grants Utilization.
- TDS Return should be filed within due date.
- Stock Register, Fixed Assets Register is also maintained by the Nagar Palika Parishad.
- GST Returns should be filed before due date to avoid penalty.




FOR, SAKG & ASSOCIATES  
CHARTERED ACCOUNTANTS

GAGAN BATRA  
Partner  
Membership No.- 422522  
FRN No-127155W

Place:- CHHINDWARA.

Date:- 10/04/2023

  
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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Annexure - C

Name of ULB

CHANDAMETA

Name of Auditor

SAKG & ASSOCIATES, CA GAGAN BATRA (PARTNER)

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्वकरवसूली	Receipts in Rs.				
		Year 2021-22	Year 2020-21	% of Growth		
(i)	संपत्तिकर	331443.00	363888.00	-1.06%	Only 31.13% Recovery of Total Target	Reduce in revenue recovery percentage as compared to last year. Suggestion- Improve revenue recovery
(ii)	समेकितकर	77141.00	87720.00	-4.65%	Only 16.43% Recovery of Total Target	Reduce in revenue recovery percentage as compared to last year. Suggestion- Improve revenue recovery
(iii)	नगरीयविकास उपकर	101777.00	103860.00	-0.81%	Only 39.24% Recovery of Total Target	Improve revenue recovery
(iv)	शिक्षाउपकर	101777.00	103859.00	-0.81%	Only 39.24% Recovery of Total Target	Improve revenue recovery
	कुलयोग	612138.00	659327.00			
	गैरराजस्ववसूली					
(i)	भवनभूमिकिरा या	27048.00	33712.00		Only 36.59% Recovery of Total Target	Improve revenue recovery
(ii)	जलउपभोक्त प्रभार	359100.00	496800.00	-11.83%	Only 30.85% Recovery of Total Target	Improve revenue recovery

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(iii)	ठोसअपशिष्ट प्रबंधनउपभोग ताप्रभार	76920.00	104280.00		Only 21.61% Recovery of Total Target	
(iv)	अन्य कर / शुल्क	0	0			
	कुलयोग	463068.00	634792.00		In some dates Revenue recovery are deposited after the gap of more than 2Days it is observed while audit & noted in Audit Report in Point no.1(c)	Deposit in Bank within 2days
	महायोग	1075206.00	1294119.00			
2	Audit of Expenditure	All Expenses of Nagar Palika is checked by us		All Expenditure vouchers are checked & Found in File	Obseration on Expenditure is Given in Point no.02 of Audit Report	
3	Audit of Book Keeping	We have checked Cash Book & Bank Statement		Accounting is not done in Double entry sytem that why it is very difficult to make receipts & Payments. S tore Register , Stock Register & Fixed Assets Register is not maintained by Nagar	Obseration on Book Keeping is Given in Point no.03 of Audit Report	

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			Palika	
4	Audit of FDR	1 FDR for Sanchit Nidhi is made by nagar parishad which is expired on 21/05/2022		Obseration on FDR is Given in Point no.04 of Audit Report
5	Audit of Tenders/Bids	Tender Procedures are properly followed by Nagar PalikaParishad		Obseration on Tenders/Bids is Given in Point no.05 of Audit Report
6	Audit of Grants & Loans	All Govt grants are entered in Cash Book, No Loans is taken by Nagar PalikaParishad  Loan Amount – 10350000/- Sanchanalaya letter no- 01/2018/3960 Dt 03/04/18 – for Jal Awardhan Yojna	No Grant Letter is found in Nagar Parishad , so we cant justify that this particular grant is for this head	Obseration on Grants & Loans is Given in Point no.06 of Audit Report
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to	No Case was found regarding diversion of Funds		

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	another			
8	<b>Any Other</b>  a) Percentage of Revenue Expenditure (Establishm ent, Salary, Operation & Maintenanc e) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	110.18% of Revenue Expenditure with respect to revenue receipts inclusive other grants	Other Grants are those grants of which proper justification are not available	
	b) Percentage of Capital Expenditure with respect to Total Expenditure	% of Capital Expenditure with respect to Total Expenditure		
9	Whether all the temporary advances have been	No Advances are given by nagarpalikaparishad.	NIL	NIL

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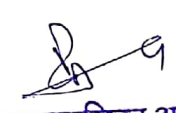
	fully recovered or not.			
10	Whether the bank reconciliation have been regularly prepared.	Bank Reconciliation is prepared for 31 <sup>st</sup> March (Closing )	Prepared after Closing of Books	We advised nagarparishad to prepare Bank Reconciliation on monthly basis.



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GAGAN BATRA  
Partner  
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FRN No-127155W

Place:- CHHINDWARA.  
Date:- 10/04/2023

  
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