
AUDIT REPORT
FOR THE YEAR 2021-2022
NAGAR PALIKA PARISHAD,
CHHATAĀPUR,

AUDITORS:-

PRAVEEN SHRIVASTAVA & CO
CHARTERED ACCOUNTANTS
Add: 23,Swastik Residency,
Near Sanjivany Bal Aashyam
Rajakhedi,Makroniya ,Sagar (M.P.)
09755101010, 7470468008



PRAVEEN SHRIVASTAVA & CO.

CHARTERED ACCOUNTANTS

23, Swastik Residency, Near Sanjivny Bal Aashyam,
Rajakhedi, Makroniya, Sagar (M.P.)-470001
Mob. 9755101010 Email- ps.ca07@gmail.com



AUDIT REPORT

To
The Chief Municipal Officer
Nagar Palika Parishad Chhatarpur,

We have audited the books of accounts maintained under Nagar Palika Parishad Chhatarpur for the year ended on 31st march 2022. These statements are the responsibility of management of Nagar Palika Parishad Chhatarpur. Our responsibility is to express an opinion on the receipts and payment, income & Expenditure & balance sheet reordored in the books of accounts.

We conducted our audit in accordance with auditing standards generally accepted in India .Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial record is prepared from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosure in financial statement .We believes that our audit provides a reasonable basis for our opinion.

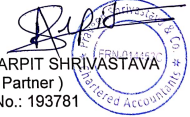
Subject to scope of our audit we have to report that:-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief are necessary for the purpose of our audit.
- (b) In our opinion and to the best of or information and according to the explanation given to us the books of account give a true and fair view.
- (c) We have prepared balance sheet information available from receipt & payment accounts only.

Place: Sagar
Date: 24.09.2022
UDIN: 22193781BBFAFA2633

For, Praveen Shrivastava & Co.
(Chartered Accountants)

CA. ARPIT SHRIVASTAVA
(Partner)
M. No.: 193781



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद छतरपुर (म.प्र.)

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**NAGAR PALIKA PARISHAD, CHHATARPUR****Audit financial Year 2021-22**

The auditor's scope of work:

1. Audit of Revenue:

Sr. N.	Particular	Remark
I.	The auditor is responsible for audit of revenue for various sources.	We have audited the sources of revenue of nagar parisad on sampling basis on vouchers and receipt books provided for the audit.
II.	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money received is duly deposited in respective bank account.	We have checked the revenue receipt from Counter files and money received is deposited in the respective Bank Account, sometimes delay was observed because of Holiday/ Saturday/ Sunday.
AIIL.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner /CMO.	There has been not delay in deposit beyond 2 working
IV.	The entries in cashbook shall be verify	We have verified all entries in the cash book and we have not found any discrepancy.
V.	The auditors 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.	No lapse found in the revenue Recovery and the payments voucher & Rokariya receipts cash book.
VI.	The auditors shall verify the interest income from FDR's and verify that interest income is dully and timely accounted for in cash book.	Interest Income from FDR's has been accounted for timely.
VII.	The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner/CMO	There is no investment made by the Nagar Parishad.



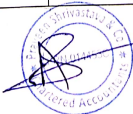
मुख्य-जम्बर पालिका अधिकारी
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**2. Audit of expenditure:**

Sr. N.	Particular	Remark
i.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditure under all the schemes and found no discrepancies.
ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in order.
iii.	He should also check monthly balances of the cash book and verifying them	We have checked the monthly balance of the cashbook and are found in order.
IV.	He shall verify that the expenditure for a particular scheme any over payment shall be brought to the notice of the commissioner/CMO	We have verified that expenditure of Particular scheme were not over budgeted and spent according to guidelines, directives, acts and rules issued by Government of India and State Government.
V.	He shall also verify that the expenditure is accordance with the guideline, directives act and rules issued by Government of India/State Government.	The expenditure incurred is in accordance with guidelines issued.
VI.	During the audit financial propriety shall also be checked .All the expenditure shall be supported by financial and administrative sanction recorded by competent authority and shall be limited to the administrative and financial limited of the sanctioning authority.	We have checked the transaction and financial proprietary is found and found within the limits of sanctioning authority.
VII.	All the case where appropriate sanction have not been obtained shall be reported and the compliance Of audit observations shall be ensured during the audit .Non compliances of audit paras shall be brought to the notice of commissioner/CMO	No such case found.
VIII.	The auditors shall be responsible for verification of scheme wise projects wise utilization Certificate (UCs).UCs shall be tallied with the income & expenditure records creation of fixed assets.	Project wise utilization certificate (uc's) not provided vice versa we are not able to verify whether it is tallied with income and expenditure record and creation of fixed assets.
IX.	The auditor is responsible for audit of the temporary advances have been fully recovered.	No such case found.



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3. Audit of book keeping:

Sr. N.	Particular	Remark
I.	The auditor is responsible for audit of all the book of accounts as well as stores.	We have audited the books of accounts and stores register are maintained as per accounting Rules applicable to urban local Bodies.
II.	He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of the commissioner/CMO.	We have audited the books of account and stores register are maintained as per Accounting Rules applicable Bodies.
III.	The auditor shall verify advance register and see that all the advance timely recovered accounting to the condition of advances All the case of non-recovery Shall be specially mentioned in audit report.	It is suggested that advance register should be maintained by ULB so that proper recovery of advances should be done...
IV.	The auditors shall verify that all the temporary advances have been fully recovered.	It is suggested that advance register should be maintained by ULB so that proper recovery of advances should be done..
V.	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned .Bank reconciliation statement are not prepared, the auditor will help in the preparation of BRS.	No discrepancies observed.
VI.	He shall be responsible for verify the entrees in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Nagar Parishad should enquire on timely basis for clarifying the head under which the grants are provided by the government.
VII.	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of commissioner /CMO	There is no maintenance of fixed Asset Register. Therefore, we are unable to physically verify the Fixed Assets.
VIII.	The auditor shall reconcile the account of receipt and payment s especially for project funds.	The reconciliation of receipt and payment of project fund is not prepared and not found in order.



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**4. Audit for FDR:**

Sr. N.	Particular	Remark
I.	The auditor is responsible for audit of all fixed deposit and term deposit	No such cases are observed.
II.	It shall be ensured that proper records of FDR;s are maintained and all renewals are timely done.	No such cases are observed.
III.	The cases whrer FDR's/TDR's are kept at low rate of interest then the prevailing rate ,shall be immediately brought to the notice of commissioner/CMO	No such cases are observed.
IV.	Interest earned on FDR / TDR shall be verified from entries in the cash book.	No such cases are observed.

5. Audit of tenders/Bids:

Sr. N.	Particular	Remark
I.	The auditor is responsible for audit of all tender /bids invited by the ULB;s.	We have audited the Tenders/bids. As per random sampling to tender document procedure which is followed by the NAGAR PARISHAD given below. a) First publish information newspaper. b) Second charging fees for the application security deposit and selecting the most appropriate c) Third for most appropriate application given work order
II.	He shall check whether competitive tendering procedure is followed for all bids.	We have checked and found that the competitive tendering procedure has been followed.
III.	He shall verify the receipt of tender fee /bid processing fee/performance guarantee both during the construction and maintenance period.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
IV.	The bank guarantees, if received in lieu of bid processing fee /performance guarantees shall be verified from the issuing banks.	There is no tender called where guarantee is required to be called.
V.	The conditions of BG's shall also be verified; any BG with any such	Not applicable



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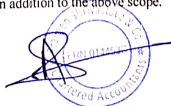
	condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO.	
VI.	The case of extension of BG's shall be brought to the notice of commissioner /CMO Proper guidance to extend the BG's shall also be given to ULB's.	Not applicable

6. Audit of grants and loans:

Sr. No	Particular	Remark
I.	The auditors are responsible for audit of grants given by central Government and its utilization.	Utilization Certificate are not prepared by the ULB for the purpose of audit.
II.	He is responsible for audit of grants received from state government and its utilization	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
III.	He shall perform audit of loan provided for physical infrastructure and its utilization. During this audit the auditor shall specially comment on the revenue mechanism i.e. whether the assets 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.	We have performed this audit procedure on loan provided for physical infrastructure and its utilization and it is found correct and as per order.
IV.	The auditor shall specifically point out any diversion of funds from capital receipt /grant /loans to revenue expenditure.	There is no diversion of funds.
V.	Apart from the audit observation. The Auditors is required to indicate discrepancies/inadequacies in the system or procedures so that the step for improving the system can be initiated by the department to make it more efficient.	We have not found any other discrepancies.

Note:

- The auditor's report shall include his observations on each of the scope (1-6) as defined above along with other observation/findings. The report without observations on each scope will not be entertained in any case, consequently for non-compliance, payments may be withheld.
- The above scope of work is suggestive only, it is not exhaustive. The commissioner/CMO may direct the auditors to perform audit of any other section in addition to the above scope.



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**Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22****Name of ULB - Chhatarpur**

Name of the Auditors - PRAVEEN SHRIVASTAVA & CO.				
S.no.	Parameters	Description	Observation in Brief	Suggestion
1	Audit of Revenue	We have audited the revenue of Nagar Palika Parishad from various sources.	As per enclosed report	Serve notice to pending Recovery
2	Audit of Expenditure	We have performed test check of payment vouchers entered in the main Cash book and Grant register.	As per enclosed report	ULB official should collect the bill and filled it.
3	Audit of Book keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash book, cashier Cash Book Grant Register etc.)	We observed that ULB has not maintained fixed Assets Register.	ULB should prepare Fixed assets register and update it time to time.
4	Audit of FDR	We have checked FDR and found that ULB is maintaining FD Register.	There has been FD made by Nagar Palika Parishad.	NA
5	Audit of Tenders / Bids	We have test checked the tender /bid file and found that the process have been properly followed and was as per the rules.	As per enclosed report	NA
6	Audits of Grant & loans	We have checked and verified the Grants received from central and state Government.	As per enclosed report	Revenue generation from the mentioned loan is Nil. It is suggested that loan to be taken and simultaneously revenue generation activity to be there.
7	Incidences relating to diversion of fund from Capital receipts /Grants /Loans to revenue nature expenditure & from one Scheme / Projects to another.	We did not observed any of such cases	As per enclosed report	NA
8	Any Other			
	a)Percentage of revenue Expenditure (Establishment,	Revenue 447550018 and Revenue Receipts as mentioned is	We observed that Revenue expenditure is	We suggest that ULB should take strict action to recover the



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	Salary, operation & Maintenance) with respect to revenue receipts (Tax & non tax) excluding Octroi, Entry tax, Stamp duty & Other grants etc.	Rs.465634675. (Revenue Expenditure / Revenue Income)= 96.11 % approx.	majorly done from grants and revenue income from own resources is very low	tax by issuing notice to the public.
	b)Percentage of capital Expenditure with respect to Total Expenditure.	Capital Expenditure- 162264012 and Total Expenditure 447550018 = 36.25% approx	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	
9	Whether all the temporary advances have been fully recovered or not.	No such cases Found.	No observations	NA
10	Whether the bank Reconciliation Statement have been regularly prepared.	Bank Reconciliation Statement have been regularly prepared	No observations	Bank Reconciliation Statement have been regularly prepared
11	BALANCE SHEET PREPARATION	Prepared as per norms.	No observations	NA




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NAGAR PALIKA PARISHAD, CHHATARPUR

ANNEXURE I

Name OF ULB Municipal council, Chhatarpur

Name of Auditors: M/s Praveen Shrivastava & Co.

AUDIT OF REVENUE

	Head	Receipt in Rs.			OBSERVATION			SUGGESTION
		Year 2020-21	Year 2021-22	Growth				
1	Sampatti Kar	1,21,19,145	1,53,10,407	126%	Growth Positive	Rate is		Satisfactory
2	Samkeit Kar	59,14,250	36,73,356	62%	Growth Negative	Rate is		More Attention is Required
3	Nagriya Vikaas Upkar	48,95,899	28,93,241	60%	Growth Negative	Rate is		More Attention is Required
4	Upbhokta Kar	62,86,999	60,77,461	97%	Growth Negative	Rate is		More Attention is Required
5	Shiksha Upkar	4,66,235	22,82,334	489%	Growth Positive	Rate is		Satisfactory
6	Bhawan Bhumi Kiraya	99,83,631	95,24,950	95.40%	Growth Negative	Rate is		More Attention is Required
7	Jal Kar	48,33,601	31,26,984	64%	Growth Negative	Rate is		More Attention is Required
8	Other Taxes	9,93,735	16,00,197	161.12%	Growth Positive	Rate is		Satisfactory



प्रवेण शिवस्तवा & को.
चार्टर्ड अकाउंटेंट्स
सगर (म.प्र.)

NAGAR PALIKA PARISHAD -CHHATARPUR
BALANCE SHEET AS AT 31st MARCH 2022

S. No.	Particulars	Amount	Amount
	SOURCES OF FUNDS		
	Reserves and Surplus		
B-1	Municipal (General) Fund	268,865,684	
B-2	Earmarked Funds	-	
B-3	Reserves	904,233	
	Total Reserves and Surplus	-	269,769,917
B-4	Grants, Contributions for Specific Purpose	558,556,972	558,556,972
B-5	Secured Loans	(4,433,457)	(4,433,457)
B-6	Unsecured Loan	-	-
	Current Liabilities and Provisions		
B-7	Deposits received	26,315,732	
B-8	Deposits works	-	
B-9	Total Current Liabilities	66,403,954	
B-10	Provisions	-	92,719,686
	TOTAL SOURCES OF FUNDS (B1 TO B10)	916,613,118	916,613,118
	APPLICATION OF FUNDS		
B-11	Fixed Assets		
	Gross Block	393,460,524	
	Less:Accumulated Depreciation	-	
	Net Block	393,460,524	
	Capital work-in-progress	103,969,148	
	Total Fixed Assets	-	497,429,672
	Investments		
B-12	Investments-General Fund	18,500,000	
B-13	Investments-Other Funds	6,672,476	
	Total Investment	-	25,172,476
	Current assets, loans & advances		
B-14	Stock in hand (Inventories)	-	
B-15	Sundry Debtors (Receivables)- Net	29,778,128	
B-16	Prepaid expenses	-	
B-17	Cash and Bank Balances	362,483,718	
B-18	loans, advances and deposits	1,749,124	
B-18(a)	Accumulated Provision against Loans, Advances and Deposits	-	
B-19	Other Assets	-	
B-20	Total Current Assets	-	394,010,970
	TOTAL APPLICATION OF FUNDS (B11 TO B20)	916,613,118	916,613,118

For Praveen Shrivastava & Co.
Chartered Accountant

CA Arpit Shrivastava
Partner

M. NO. 193781

UDIN:- 22193781BBFAFA2633

Date:- 24-09-2022

Place:- Sagar



CMO, CHHATARPUR

मुख्य नगर पालिका अधिकारी
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NAGAR PALIKA PARISHAD -CHHATARPUR

CASH FLOW STATEMENT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		289,545,219	Capital Account		
Bank Accounts	289,491,378		Grants, Contribution for Specific Purposes	91,272,293	91,272,293
Cash in hand	53,841		Current Liabilities		
Capital Account		398,957,515	Deposits Received	2,974,264	69,378,218
Grants, Contribution for Specific Purposes	398,957,515		Other Liabilities	66,403,954	
Current Assets		25,513,111	Establishment Expenses		79,425,934
Sundry Debtors (Receivables)	23,547,079		Salary, wages and Bonus	66,970,267	
Loans Advances & Deposits	1,966,032		Benefits and Allowances	10,551,591	
Indirect Incomes			Other Terminal and Retirements Benefits	20,983,051	
Rates & Tax Revenue		34,963,980	Arrears Salary	22,225,626	
Property tax	15,310,407		Wages paid	55,545,184	
Consolidated Tax (Samakhi Kar)	3,673,356		NULM employees Salary	610,058	
Education Tax (Shiksha Kar)	2,282,334		Other Benefits to Employees	1,904,076	
Nagya Vilas Upkar	2,893,241		Administrative Expenses		66,913,333
Upshiksha Kar	6,077,461		Electricity Exp.	44,031,511	
Water tax (Incl Fees and Charges)	3,126,984		Office Maintenance	1,220,829	
Other Taxes	1,600,197		Printing and Stationery	908,956	
Assigned Revenues & Compensations			Insurance	730,837	
Taxes & Duties collected by others	-		Audit Fees (CA)	188,600	
Compensation in lieu of Taxes	-		Audit Fees (Govt. Auditor)	529,322	
Rental Income from Municipal Properties		9,531,334	Telephone Expenses	60,978	
Rent from Civic Amenities	9,524,950		News Paper	120,925	
Rent from lease of Land	-		Legal Expenses	255,430	
Rent from other amenities	6,384		Advertisement and Publicity	2,469,383	
Fees & User Charges		13,124,272	Books & Periodicals	4,000	
Empangment & Registration Charges	93,109		Professional and other fee	28,410	
Licensing Fees	79,900		Internet Expenses	129,564	
Fees for Certificate Or Extract	44,300		Taxes paid	1,599,290	
Fees for Grant of Permit	1,862,124		Online taxes paid	11,165,562	
Regulation Fees	493,530		Photography Expenses	84,181	
Parking Fees	1,238,246		Other Administrative Expenses	3,285,565	
Premium Rashi	7,158,417		Operations & Maintenance		96,615,642
Colonizer Navin Karan Fees	150,000		Bulk Purchases	17,891,153	
Penalties And Fines	3,194		Hire Charges	2,287,940	
Offer in Shesh Rashi	1,399,611		Repairs & Maintenance Infrastructure Assets	14,426,427	
User Charges	221,178		Repairs & Maintenance Civic Amenities	40,698,102	
Service/ Administrative Charges	67,558		Repairs & Maintenance Buildings	1,029,375	
Other Charges	313,105		Repairs & Maintenance Vehicles	3,923,141	
Sale & Hire Charges		798,557	Repairs & Maintenance Office Equipments	265,524	
Sale of Products			Repairs & Maintenance Electrical Appliances	737,387	
Sale of forms and publications	1,715		Repairs & Maintenance Others	1,119,945	
Hire Charges for hoardings	796,842		Other Operating & Maintenance Expenses	174,212	
Other Income		4,231,343	Petrol, Diesel & Fuel	12,029,093	
Deposits Forfeited	36,750		Rent paid for tent items	470,335	
Lapsed Deposits	-		Other Operational Expenses	1,553,008	
Miscellaneous Income	4,006,523		Miscellaneous Expenses	7,400,193	
Recovery from Employees	188,070		Interest & Finance Charges	14,109	4,367,416
Income from Investments			Programme Expenses	4,353,307	2,119,387
Interest from Bank Accounts	4,027,674		Interest & Finance Charges		5,925,276
			Programme Expenses		
			Revenue Grants, Contribution and Subsidies		-
			Transfer To Activity Funds		2,191,288
			Closing Balance		
			Bank Accounts	362,430,177	362,433,718
			Cash in hand	53,541	
Total		780,693,005	Total		780,693,005

For Praveen Shrivastava & Co.
Chartered Accountants

Praveen Shrivastava
Partner

M. NO. 193701

UDIN: 22193781808FA264

Date: 24-09-2022

Place: Jagra



CMO, CHHATARPUR

महेश कुमार पालिका अधिकारी
नगर पालिका परिषद छतारपुर (म.प्र.)

NAGAR PALKA PARISHAD -CHHATARPUR

**INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022**

Expenditure	Sch No.	Amount	Amount	Income	Sch No.	Amount	Amount
Establishment Expenses	IE-10		178,789,853	Rates & Tax Revenue	IE-1		34,963,980
Salary - wages and Bonus		66,970,267		Property tax		15,310,407	
Benefits and Allowances		10,551,591		Consolidated Tax (Samekit Kar)		3,473,356	
Other Terminal and Retirements Benefits		20,983,051		Education Tax/ Shiksha Kar)		2,782,334	
Arrears Salary		22,225,626		Nagriya Vikas Upkar		2,893,241	
Wages paid		55,545,184		Upshokta Kar		6,077,461	
MULM employees Salary		610,058		Water tax (Incl Fees and Charges)		3,126,984	
Other Benefits to Employees		1,904,079		Other Taxes		1,600,197	
Administrative Expenses	IE-11		66,913,333	Assigned Revenues & Compensations	IE-2		
Electricity Exp.		44,031,511		Taxes & Duties collected by others			
Office Maintenance		1,220,829		Compensation in lieu of Taxes			
Printing and Stationery		900,956					
Insurance		730,837		Rental Income From Municipal Properties	IE-3		9,531,334
Audit Fees (CA)		188,600		Rent from Civic Amenities		9,524,950	
Audit Fees (Govt. Auditor)		529,322		Rent from lease of Land			
Telephone Expenses		60,978		Rent from other amenities		6,384	
News Paper		120,925					
Legal Expenses		355,420		Fees & User Charges	IE-4		13,124,272
Advertisement And Publicity		2,469,383		Empainment & Registration Charges		93,109	
Books & Periodicals		4,000		Licensing Fees		79,900	
Professional and other fee		28,410		Fees for Certificate Or Extract		44,300	
Interest Expenses		129,564		Fees for Grant of Permit		1,862,124	
Taxes paid		1,599,290		Regularisation Fees		493,530	
Online taxes paid		11,165,562		Parking Fees		1,238,245	
Photography Expenses		84,181		Premium Rashi		7,158,417	
Other Administrative Expenses		3,285,565		Colonizer Navini Karan Fees		150,000	
			96,615,642	Penalties And Fines		3,194	
Operations & Maintenance	IE-12			Offer ki Shesh Rashi		1,999,611	
Build Purchases		17,891,153		User Charges		221,178	
Hire Charges		2,287,940		Service/ Administrative Charges		67,558	
Repairs & Maintenance Infrastructure Assets		14,425,427		Other Charges		313,105	
Repairs & Maintenance Civic Amenities		40,698,102					
Repairs & Maintenance Buildings		1,029,235		Sale & Hire Charges	IE-5		798,557
Repairs & Maintenance Vehicles		3,933,141		Sale of Products			
Repairs & Maintenance Office Equipments		265,524		Sale of forms and publications		1,715	
Repairs & Maintenance Electrical Appliances		737,387		Hire Charges for hoardings		796,842	
Repairs & Maintenance Others		1,119,945					
Other Operating & Maintenance Expenses		174,212		Other Income	IE-9		4,231,343
Petrol, Diesel & Fuel		12,029,093		Deposits Forfeited		36,750	
Rent paid for term firms		470,335		Lapsed Deposits			
Other Operational Expenses		1,553,008		Miscellaneous Income		4,006,523	
			7,400,193	Recovery from Employees		188,070	
Miscellaneous Expenses			14,109				
Interest & Finance Charges	IE-13		4,353,307	Reversus Grants, Contribution & Subsidies	IE-6	398,957,515	398,957,515
Programme Expenses	IE-14		91,272,293	Income From Investments	IE-7		
Revenue Grants, Contribution and Subsidies	IE-15			Interest From Bank Accounts	IE-8	4,027,674	4,027,674
Provisions & Write off	IE-16						
Transfer to Activity Funds	IE-17		2,191,288				
Excess of income over Expenditure carried to Balance Sheet			18,084,657.16				
Total			465,634,675	Total			465,634,675

For Praveen Shrivastava & Co.
Chartered Accountants

Praveen Shrivastava
Partner
M. NO. 193781
UDIN: 22193781BFAFA263
Date: 24-05-2022
Place: Sagor



CMO, CHHATARPUR

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Schedule IE-1: Tax Revenue

Account Code	PARTICULARS	Current Year (Rs.)
11001	Property Tax	15,310,407
11002	Water Tax - Unmetered supply domestic	3,126,984
11003	Consolidated Tax (Samekit Kar)	3,673,356
11004	Upphokta Kar	6,077,461
11005	Nagriya Vikas Upkar	2,893,241
11006	Education tax	2,282,334
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement Tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11060	cess	-
11080	Other taxes	1,600,197
	Sub-total	34,963,980
11090	Less: Tax Remission and Refund	-
	Sub-total	-
	Total Tax revenue	34,963,980

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

Account Code	PARTICULARS	Current Year (Rs.)
1109001	Property Tax	-
1109002	Water Tax	-
1109003	Sewerage Tax	-
1109004	Conservancy tax	-
1109011	others	-
	Total Refund & Remission of Tax Revenues	-

Schedule IE -2 Assigned Revenues & Compensation

Account Code	PARTICULARS	Current Year (Rs.)
12010	Taxes and Duties collected by other	-
12020	Compensation in lieu to Taxes /duties	-
12030	Comensation in lieu to concession	-
	Total assigned revenues & compensation	-



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Schedule IE-3: Rental income from Municipal Properties

Account Code	PARTICULARS	Current Year (Rs.)
13010	Rent from civic Amenities	
13020	Rent from Office Buildings	9,524,950
13030	Rent from Guest Houses	
13040	Rent from lease of lands	
13080	Other rents	
	Sub-total	6,384
13090	Less: Rent Remission and Refunds	9,531,334
	Total Rental Income from Municipal Properties	9,531,334

Schedule IE-4: Fees & User Charges

Account Code	PARTICULARS	Current Year (Rs.)
14010	Empanelment & Registration Charges	93,109
14011	Licensing Fees	79,900
14012	Fees for Grant of Permit	1,862,124
14013	Fees for Certificate or Extract	44,300
14014	Colonizer Navini Karan Fees	150,000
14015	Regularization Fees	493,530
14020	Penalties and Fees	3,194
14040	Parking Fees	1,238,246
14050	Premium Rashi	7,158,417
14060	Offer ki Shesh Rashi	1,399,611
14081	User Charges	221,178
14070	Service / Administrative Charges	67,558
14080	Other charges	313,105
	Sub-total	13,124,272
14090	Add. Rent Remission and Refunds	
	Sub-total	-
	Total Rental Income from Fees & User Charges	13,124,272

Schedule IE-5: sale & Hire Charges

Account Code	PARTICULARS	Current Year (Rs.)
15010	Sale of Products	
15011	Sale of Forms & Publications	1,715
15012	Sale of Stores & Scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	796,842
15041	Hire Charges for Equipments	
	Total Income from Sale & Hire Charges income head wise	798,557



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Schedule IE-6 Revenue Grants, Contributions & Subsidies

Account Code	PARTICULARS	Current Year (Rs.)
16010	Revenue Grants	
16020	Reimbursement of expenses	398,957,515
16030	Contribution toward schemes	
	Total Revenue Grants, Contribution & Subsidies	398,957,515

Schedule IE-7: Income from Investments-General Fund

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

Schedule IE-8: Interest Earned

Account Code	PARTICULARS	Current Year (Rs.)
17110	Interest from Bank Accounts	4,027,674
17120	Interest on Loans and advances to Employees	
17130	Interest on Loans to others	
17180	Other Interest	
	Total-Interest Earned	4,027,674

Schedule IE-9: Other Income

Account Code	PARTICULARS	Current Year (Rs.)
18010	Deposits Forfeited	36,750
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assets	-
18040	Recovery from Employees	188,070
18050	Unclaimed Refunds /Liabilities	-
18060	Excess Provision written bank	-
18080	Miscellaneous Income	4,006,523
	Total Other Income	4,231,343

Schedule IE-10 Establishment Expenses

Account Code	PARTICULARS	Current Year (Rs.)
211010	Salaries, Wages and Bonus	66,970,267
21020	Benefits and Allowances	10,551,591
21030	Pension	22,225,626
	Arrears Salary	55,545,184
	Wages paid	610,058
	NULM employees Salary	1,904,076
	Other Benefits to Employees	20,983,051
21040	Other Terminal & Retirement Benefits	178,789,853
	Total Establishment Expenses	



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Schedule 1E-11 Administrative Expenses

Account Code	PARTICULARS	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Electricity Exp.	
22011	Office maintenance	44,031,511
22012	Telephone Expenses	1,220,829
22020	Book & Periodicals	60,978
22020	News Paper	4,000
22021	Printing and Stationery	120,925
22030	Traveling & Conveyance	908,956
22040	Insurance	
22050	Audit Fees (CA)	730,837
22050	Audit Fees (Govt. Auditor)	188,600
22051	Legal Expenses	529,322
22052	Professional end other fees	355,420
22052	Internet Expenses	28,410
22052	Taxes paid	129,564
22052	Online taxes paid	1,599,290
22052	Whitewashing Expenses	11,165,562
22052	Photography Expenses	
22060	Advertisement and Publicity	84,181
22061	Membership & subscriptions	2,469,383
22080	Other Administrative Expenses	
	Total Administrative Expenses	3,285,565
		66,913,333

Schedule 1E-12 Operations & Maintenance

Account Code	PARTICULARS	Current Year (Rs.)
23010	Power & Fuel	12,029,093
23020	Bulk Purchases	17,891,153
23030	Consumption of Stores	
23040	Hire Charges	2,287,940
23050	Repairs & maintenance-Infrastructure Assets	14,426,427
23051	Repairs & maintenance-Civic Amenities	40,698,102
23052	Repairs & maintenance-Buildings	1,029,375
23053	Repairs & maintenance-Vehicles	3,933,141
23054	Repairs & maintenance-Furnitures	
23055	Repairs & maintenance- office Equipments	265,524
23056	Repairs & maintenance- Electrical Appliances	737,387
23057	Repairs & maintenance- Heritage Buildings	
23059	Repairs & maintenance-other	1,119,945
23080	Other operating & maintenance expenses	174,212
23080	Rent paid for tent items	470,335
23080	Other Operational Expenses	1,553,008
	Total Operations & Maintenance	96,615,642

Schedule 1E-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 Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	14,109
24070	Bank Charges	-
24080	Other Finance Expenses	14,109
	Total Interest & Finance Charges	



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Schedule 1E-14 Programme Expenses

Account Code	PARTICULARS	Current Year (Rs.)
25010	Election expenses	-
25020	Own Programs	-
25030	Share in Programs of Other	-
	Total Programme Expenses	4,353,307
		4,353,307

Schedule 1E-15 Revenue Grants, Contributions & Subsidies

Account Code	PARTICULARS	Current Year (Rs.)
26010	Grants	-
26020	Contributions	91,272,293
26030	Subsidies	-
	Total Revenue Grants, Contributions & Subsidies	91,272,293

Schedule 1E-16 Provisions & Write off

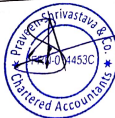
Account Code	PARTICULARS	Current Year (Rs.)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	-

Schedule 1E-17 Miscellaneous Expenses

Account Code	PARTICULARS	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investment	-
29050	Transfer to General Activity Fund	2,191,288
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	2,191,288

Schedule 1E-18 Prior Period Items (Net)

Account Code	PARTICULARS	Current Year (Rs.)
18500	Income	-
18510	Other-Revenues	-
18540	Other-Income	-
	Sub Total	-
28500	Expenses	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub-Total Income (b)	-
	Total Prior Period (Net) (a-b)	-



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MP URBAN LOCAL BODY DEORI
Schedule B-1 Municipal (General) Funds (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Project	General Account
31010	Balance as per last account	-	-	-	-	250,781,027
31090	Additions during the year	-	-	-	-	-
	* Surplus for the year	-	-	-	-	-
	* Transfers	-	-	-	-	18,084,657
	* Adjustments (Current year)	-	-	-	-	-
	Total (Rs.)	-	-	-	-	-
	Deduction during the year	-	-	-	-	268,865,684
31090	* Deficit for the year	-	-	-	-	-
	* Transfers	-	-	-	-	-
	* Adjustments (Current year)	-	-	-	-	-
31010	Balance at the end of the current year	-	-	-	-	268,865,684



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

Particulars	Special fund-1	Special fund-2	Special fund-3	Special fund-4	Pension Fund	General Provident Fund	Total
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special	-	-	-	-	-	-	-
Grant Received from Govt.	-	-	-	-	-	-	-
* Transfer from Municipal Fund	-	-	-	-	-	-	-
* Interest / Dividend earned on Special Fund Investments	-	-	-	-	-	-	-
* Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-
* Appreciation in Value of Special Fund Investment	-	-	-	-	-	-	-
Receipts from beneficiaries)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-
Payments out of funds	-	-	-	-	-	-	-
(I) Capital expenditure on	-	-	-	-	-	-	-
* Fixed Asset	-	-	-	-	-	-	-
* Other	-	-	-	-	-	-	-
(II) Revenue Expenditure on	-	-	-	-	-	-	-
* Salaries, Wages and Bonus Benefits and Allowances	-	-	-	-	-	-	-
* Rent other administrative Charges.	-	-	-	-	-	-	-
* (III) Other	-	-	-	-	-	-	-
* Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
* Transferred to Grant Fund (Grant housing for all/ Janbhagidari)	-	-	-	-	-	-	-
Total C	-	-	-	-	-	-	-
Net Balance of Special Funds (a+b)-c	-	-	-	-	-	-	-



श्री अश्व कुमार पालिका अधिकारी
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Schedule B-3 Reserve

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					
31220	Borrowing Redemption Reserve					
31230	Special Funds					
31240	Statutory Reserve					
31250	General Reserve		904,233	904,233		904,233
31260	Revaluation Reserve					
31211	Capital Reserve					
	Previous Year Adjustments					
	Total Reserve Funds		904,233	904,233		904,233




 श्री. रवींद्र कुमार शिवशर्मा अधिकारी
 चार्टर्ड अकाउंटन्ट्स एंड फाइनेंस एडव्हाइसर (म.प्र.)

Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Central Government 32010	State Government 32020	Grants from Other Bodies 32030	Grants From Financial Institutions 32040	Other Specify 32080	Grand Total
Account Code						
(a) Opening Balance	144,365,565	228,426,216	-	-	(21,140,687)	351,651,094
(b) Additions to the Grants*						-
Grant received during the year	398,957,515	104,918,703	400,000		4,703,120	508,979,338
* Interest / Dividend earned on Grant Investments						-
Profit on disposal of grant Investments						-
Previous Year Adjustments						-
Other Additions (Specify)						-
Total (b)	398,957,515	104,918,703	400,000	-	4,703,120	508,979,338
Total (a+b)	543,323,080	333,344,919	400,000	-	(16,437,567)	860,630,432
(c) Payments out of Funds						-
* Capital Expenditure on Fixed assets	294,920,307	30,000			7,123,153	302,073,460
* Capital Expenditure on other						-
Revenue Expenditure on						-
* Salary, Wages and allowances etc.						-
Rent						-
* Other:						-
Loss on disposal of grant Investments						-
Diminution in Value of Special						-
Other Administrative Charges						-
Total (c)	294,920,307	30,000		-	7,123,153	302,073,460
Net Balance at the year end (a+b-c)	248,402,773	333,314,919	400,000	-	(23,560,720)	558,556,972



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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 & Association	(4,433,457)
33040	Loans from international agencies	
33050	Loans from banks & other financial institution	
33060	Other Term Loans	
33070	Bonds & Debentures	
33080	Other Loans	
	Total Secured Loan	(4,433,457)

Note:-

- * The nature of the security shall be specified in each of these categories:
- * Particulars of any guarantee given shall be disclosed.
- * Terms of redemption (if any) of bonds/ 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 project for which such loan is raised

Schedule - B-6 Unsecured Loan

Account Code	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 Loan	-
33170	Bonds & Debentures	-
33180	Other Loans	-
	Total Un- Secured Loan	-

*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 Contractor	26,315,732
34020	From Revenues	-
33030	From Staff	-
34080	From Other	-
	Total - Deposits Received	26,315,732




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Schedule - B-8 Deposits Work

Account Code	PARTICULARS	Current Year (Rs.)
34110	Civil Works	-
34120	Electric Works	-
34180	Others	-
	Total of Deposit Work	-

Schedule - B-9 Total Current Liabilities

Account Code	PARTICULARS	Current Year (Rs.)
35010	Creditors	
35011	Employee Liabilities	
35012	Interest Accrued and Due	
35013	Outstanding Liabilities	
35020	Recoveries payable	
35030	Government Dues Payable	
35040	Refunds Payable	-
35041	Advance Collection of Revenues	
35080	Others Current Liabilities	66,403,954
	Other Liabilities (Sundry Creditors)	66,403,954

Schedule B-10 Provisions

Account Code	PARTICULARS	Current Year (Rs.)
36010	Provisions for Expenses	
36020	Provisions for Interest	
36030	Provisions for Other Assets	
	Total Provisions & Write off	-




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Schedule B-11 FIXED ASSETS

Account	Particulars	GROSS BLOCK			Accumulated Depreciation			NET BLOCK			
		Opening balance	Addition during the year	Deduction during the year	Gross value at the end of the year	Opening balance	Addition during the year	Adjustments / Deduction during the year	Total Value at the end of the year	At the end of current year	At the end of Previous year
	Land and Buildings										
41010	Land	4,586,306	-	-	4,586,306	-			-	4,586,306	4,586,306
41015	Lakes & Pond	1,752,500	-	-	1,752,500	-			-	1,752,500	1,752,500
4120	Buildings	21,101,278	36,995,121	-	58,096,399	-			-	58,096,399	21,101,278
	Heritage Building	-	-	-	-	-			-	-	-
	Infrastructure Assets										
41030	Roads and Bridges	114,539,641	57,045,535	-	171,585,176	-			-	171,585,176	114,539,641
41031	Sewerage & Drainage	68,137,012	-	-	68,137,012	-			-	68,137,012	68,137,012
41032	Water ways	17,945,081	13,071,121	-	31,016,202	-			-	31,016,202	17,945,081
41033	Public Lighting	26,485,845	-	-	26,485,845	-			-	26,485,845	26,485,845
41034	Bridges	2,650,282	-	-	2,650,282	-			-	2,650,282	2,650,282
41040	Plant & Machinery	2,274,436	-	-	2,274,436	-			-	2,274,436	2,274,436
41050	Vehicles	9,222,580	9,928,492	-	19,151,072	-			-	19,151,072	9,222,580
41060	Office & other equipments	1,757,987	-	-	1,757,987	-			-	1,757,987	1,757,987
41070	Furniture & Fixtures	1,576,932	-	-	1,576,932	-			-	1,576,932	1,576,932
41080	Other fixed assets	4,390,375	-	-	4,390,375	-			-	4,390,375	4,390,375
	TOTAL	276,420,255	117,040,269	-	393,460,524	-	-	-	-	393,460,524	276,420,255
412	CAPITAL WIP	-	103,969,148	+	103,969,148	-	-	-	-	103,969,148	-

NOTE:-

- Land includes annure 1 & 1A
- Building includes Annure 2 & 2A
- Depreciation on Roads & Bridge includes Annure 3 & 3A
- Office & other Equipments includes Annure 13,14,15A




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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 Face Value (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 Investment (FDR's)	-	-	18,500,000	18,500,000
	TOTAL INVESTMENTS GENERAL FUND			18,500,000	18,500,000


Schedule B- 13 : Investments - Other Funds

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year (Rs.)	Previous Year (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 Investment	-	-	6,672,476	-
	Total of Investments General Funds			6,672,476	-

Schedule B- 14 : Stock in Hand (Inventories)

Account Code	PARTICULARS	Current Year (Rs.)
43010	Stores Loose	-
43020	Tools Other	-
	Total Stock in Hand	-




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Schedule B-15 : Sundry Debtors (Receivables)

Account Code	Particular	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 Years				
	More than 5 years				
	Sub - Total		11,088,236	11,088,236	-
			11,088,236	11,088,236	-
	Less State Government Cesses/ Levies in Taxes-Control Accounts				
	Net Receivables of Property				
			11,088,236	11,088,236	-
	Receivables of Other Taxes				
	Less than 3 Years				
43120	More than 3 years		13,382,883	13,382,883	-
	Sub - Total		13,382,883	13,382,883	-
	Less State Government Cesses/ Levies in Taxes-Control Accounts				
	Net Receivables of Others		13,382,883	13,382,883	-
	Receivables of Cess				
	Other Taxes				
	Less than 3 Years		422,536	422,536	-
	More than 3 years				
	Sub Total		422,536	422,536	-
43130	Receivables for Fees and User Charges				
	Less than 3 Years		4,063,598	4,063,598	-
	More than 3 years				
	Sub Total		4,063,598	4,063,598	-
	Receivables from				
	Other Sources				
	Less than 3 Years		820,875	820,875	-
	More than 3 years		820,875	820,875	-
	Sub Total				
	Receivables from Governments				
43140	Sub Total				
	Receivables from				
	Governments				
	Sub Total				
	Total of Sundry Debtors (Receivables)		29,778,128	29,778,128	-




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Schedule - B 16: Prepaid Expenses

Account Code	Particulars	Current Year(Rs.)
44010	Establishment	-
44020	Administrative	-
44030	Operations & Maintenance	-
	Total Prepaid expenses	-

Schedule - B 17: Cash and Bank Balance

AccountCode	Particular	Current Year(Rs.)
45010	Cash Balance	-
	Balance with Bank- Municipal Funds	-
45021	Nationalised Bank	362,483,718
45022	Other Scheduled Banks	-
45023	Scheduled Co- Operative Banks	-
45024	Post Office	-
	Sub - Total	362,483,718
	Balance with Bank - Special Funds	-
45041	Nationalised Bank	-
45042	Other Scheduled Banks	-
45043	Scheduled Co- Operative Banks	-
45044	Post Office	-
	Sub - Total	-
	Balance with Bank -Grant Funds	-
45061	Nationalised Bank	-
45062	Other Scheduled Banks	-
45063	Scheduled Co- Operative Banks	-
45064	Post Office	-
	Sub - Total	-
	Total Cash and Bank Balance	362,483,718





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Schedule B-18 Loans, Advance, and deposits

Account Code	Particular	Opening Balance at the beginning of the year (Rs.)	Paid During the current year (Rs.)	Recovered during the year	Balance Outstanding at the end of the year (Rs.)
	Loans and advance to				
46010	employees				1,749,124
46020	Employee Provident Fund	-			-
46030	Loans to others	-	1,749,124		-
	Advance to suppliers and				
46040	Contractor	-			-
46050	Advance to others	-			-
	Deposit with External				
46060	Agencies	-			-
460080	Other Current Assets	-			-
	Sub Total		1,749,124		1,749,124
	Less : Accumulated Provisions				
	Against Loans, Advances and				
461	Deposits	-			-
	Total Loans, advances, and deposits		1,749,124		1,749,124




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Schedule B-18(a)- Accumulated Provision against Loans, Advances and Deposits		
Account Code	PARTICULARS	Current Year (Rs.)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provisions	-

Schedule B-19: Other Assets		
Account Code	PARTICULARS	Current Year (Rs.)
47010	Deposit Works	-
47030	Other Asset Control Account	-
	Total other Assets	-

Schedule B-20: Miscellaneous Expenditure (to the extent not Written off)		
Account Code	PARTICULARS	Current Year (Rs.)
48010	Loan issue Expenses	-
48020	Deferred Discount on Issue of loans	-
48021	Deferred Revenue Expenses	-
48030	Other	-
	Total Miscellaneous Expenditure	-



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