

AUDITOR'S REPORT

NAGAR NIGAM CHHINDWARA

FINANCIAL YEAR 2021-22

NPJS AND ASSOCIATES
CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of Nagar Nigam Chhindwara

Report on the Financial Statements	We have audited the accompanying financial statements of Nagar Nigam Chhindwara ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.
Management's Responsibility for the Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above

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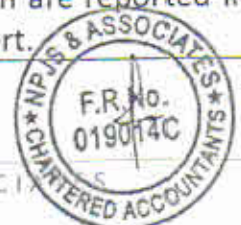
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	<p>scope.</p> <p>We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.</p>
Qualified Opinion	In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2022.
Basis for Qualified	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

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Opinion	
Emphasis of Matters	<p>We draw attention to the following matters reported in Annexure - 2, annexed to this report.</p> <ul style="list-style-type: none">• Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.• Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.• Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2. <p>Our opinion is not modified in respect of these matters.</p>
We further report that:	<p>a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;</p> <p>b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.</p> <p>c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.</p> <p>d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.</p> <p>e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the</p>

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functioning of the ULB.

- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB ("the ULB")	We have audited the internal financial controls over financial reporting of Nagar Nigam Chhindwara ("the ULB") as of March 31, 2022 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on 'Audit of Internal Financial Controls over Financial Reporting (the Guidance Note') and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such

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	<p>controls operated effectively in all material respects.</p> <p>Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.</p>
<p>Meaning of Internal Financial Controls Over financial Reporting</p>	<p>A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that</p> <ul style="list-style-type: none"> a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers

7/18/80
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	<p>of the ULB; and</p> <p>c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.</p>
Inherent Limitations of Internal Financial Controls Over Financial Reporting	Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Qualified opinion	<p>According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2022:</p> <p>a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment</p> <p>b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.</p> <p>c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also</p>





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not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d)The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis. In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2022 based on the criteria established by the ULB. We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 23/09/2022

UDIN: 22421786BDQOGF5168



For NPJS & Associates
Chartered Accountants

CA Jitendra Singh
Partner
MRN - 421786

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Annexure '2'

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

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.	Verification of revenue from various sources has been made, and the same has been recognized and entered in the books of account produced before us.
2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. Also the ULB receives amount directly into bank account through online mode like NEFT & UPI. The counter foils or revenue receipts were made available to us for verification. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	See Annexure C attached to this report.
4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

10/11/25

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- 5) The entries in Cash book shall be verified
- We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.
- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
- During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.
- In case of property tax**
- Important details such as outstanding balance, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues were missing from registers.
- Few pendency's of taxes from long time has been listed below:

Property ID	Consumer Name	Arrears	Penalty	Current tax	Total
1000537890	सरस्वती शिशु मंदिर, पिता श्री संकट मोचन स्कूल,	3,81,982.00	4,324.00	51,478.00	4,33,460.00
1002207618	प्रो० अनुराग कुशवाह पिता अमरलाल कुशवाह पिता/पति एस०एस०कालेज	4,77,457.00	5,404.00	64,315.00	5,41,772.00
1000584334	श्री शान्ति कोल्ड स्टोरे एंड आइस फैक्ट्री पिता श्री प्रा० कुं	2,87,084.00	5,630.00	1,33,984.00	4,21,068.00
1000542922	श्री सचिव रेडक्रास सोसायटी छिन्दवाड़ा पिता/पति श्री सचिव रेडक्र	5,42,013.44	10,629.44	23,246.00	5,65,259.44
1000571917	श्री श्री अजय रसिकलाल शाह, श्री शक्ति ट्रस,	7,13,494.32	13,990.32	1,26,472.00	8,39,966.32
1000578987	श्री हिन्दुस्तान यूनिलीबर लिमिटेड छिन्दवाड़ा पिता/पति श्री हिन्दुस्ता	-24,492.00	0.00	4,92,026.00	4,67,534.00

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3302568657	श्री धनराज कौर मनजीत सिंह सरताज सिंह होटल अम्बर प्रो० सरताज सिंह एवं कंपनी पिता/पति श्री होटल अम्बर	5,66,568.16	11,100.16	180.00	5,66,748.16
	Total	29,44,106.92	51,077.92	8,91,701.00	38,35,807.92
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on accrual basis.			
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	All FDR's recorded in financial statements have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.			

2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us for verification. No major discrepancies were noted.
2)	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned instances.

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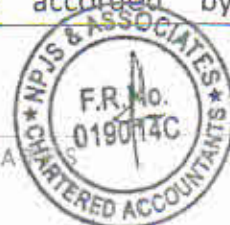
		<ul style="list-style-type: none">We found non compliances of statutory deductions on certain payments. We suggested the ULB to take action on the same. ULB assured us on the matter to rectify any defaults suggested to them.Royalty payment is less as compared to the amount collected during the year. There is significant amount remain payable at year end.
3)	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	No issue of any difference in test check totalling amount was noticed in course of our verification.
4)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.	Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.
6)	During the audit financial propriety shall also be checked.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by

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<p>All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.</p>	<p>competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.</p>
<p>7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO.</p>	<p>No such instances were noticed during the test check of such entries conducted by us.</p>
<p>8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account</p>	<p>Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us. ULB also explains that the WIP assets were not finalised before the end of FY.</p>





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and Balance Sheet and creation of Fixed Asset.	
5) He shall verify that all temporary advances of other than employees have been fully recovered.	As explained by the ULB there were no temporary advances during the year. Hence we cannot comment upon the same.

3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Register of Retention Money, Register of Settlement of Contractor / Supplier Bills, , as prescribed under MP MAM.
2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	Registers related to stores were provided to us and entries were verified on test check basis. As per the register maintained there was no closing balance at year end. The items related to stores were issued to respective department during the year.
3) The auditor shall verify advance register and see that all the advance to employees are timely	As per the information and explanation provided to us by the management of the ULB, no staff advances given to employees. Only amount for Petty expenses were provided and same gets adjusted at the end of





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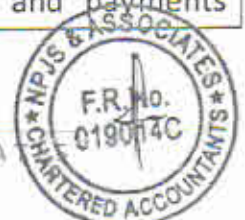
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	recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	the FY.
4)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	Bank Reconciliation is provided to us by the ULB and attached with this report
5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were made available to us. The receipt & payments out of grants were verified on test check basis and found to be correct. A summarised statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
6)	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of	ULB maintain separate cash books for different schemes and projects. The receipts and payments

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receipt and payment especially for project funds.	from such cashbook were verified on test check basis.
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4) Audit of FDR

1)	The auditor is responsible for audit of all fixed deposits and term deposits.	<p>We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-</p> <table><tr><th>S.NO.</th><th>BANK NAME</th><th>FDR NO.</th><th>CURRENT VALUE (INCL. OF ACCRUED INTT.)</th><th>ROI</th><th>MATURITY DATE</th></tr><tr><td>1</td><td>FDR From Sanchit Nidhi</td><td>875</td><td>1,22,13,420.00</td><td>4.90%</td><td>03/04/2022</td></tr><tr><td>2</td><td>Union Bank</td><td>9029</td><td>5,98,598.00</td><td>5.00%</td><td>28/03/2023</td></tr><tr><td>3</td><td>BOB</td><td>18482</td><td>1,15,29,291.00</td><td>5.35%</td><td>30/11/2024</td></tr><tr><td>4</td><td>BOB</td><td>18492</td><td>1,18,25,976.00</td><td>5.35%</td><td>01/12/2024</td></tr><tr><td>5</td><td>BOB</td><td>19222</td><td>50,24,194.00</td><td>5.00%</td><td>23/03/2023</td></tr><tr><td>6</td><td>BOB</td><td>19223</td><td>1,00,48,387.00</td><td>5.00%</td><td>23/03/2023</td></tr><tr><td>7</td><td>BOB</td><td>19224</td><td>25,12,097.00</td><td>5.00%</td><td>23/03/2023</td></tr><tr><td>8</td><td>BOB</td><td>19233</td><td>65,30,665.00</td><td>5.00%</td><td>25/02/2023</td></tr><tr><td>9</td><td>BOB</td><td>19234</td><td>1,00,47,177.00</td><td>5.00%</td><td>25/02/2023</td></tr><tr><td>10</td><td>BOB</td><td>19238</td><td>1,00,46,888.00</td><td>5.10%</td><td>25/03/2023</td></tr><tr><td>11</td><td>BOB</td><td>19239</td><td>99,96,652.00</td><td>5.10%</td><td>25/03/2023</td></tr><tr><td>12</td><td>UBI</td><td>9869</td><td>1,33,71,624.00</td><td>5.50%</td><td>06/01/2024</td></tr></table>	S.NO.	BANK NAME	FDR NO.	CURRENT VALUE (INCL. OF ACCRUED INTT.)	ROI	MATURITY DATE	1	FDR From Sanchit Nidhi	875	1,22,13,420.00	4.90%	03/04/2022	2	Union Bank	9029	5,98,598.00	5.00%	28/03/2023	3	BOB	18482	1,15,29,291.00	5.35%	30/11/2024	4	BOB	18492	1,18,25,976.00	5.35%	01/12/2024	5	BOB	19222	50,24,194.00	5.00%	23/03/2023	6	BOB	19223	1,00,48,387.00	5.00%	23/03/2023	7	BOB	19224	25,12,097.00	5.00%	23/03/2023	8	BOB	19233	65,30,665.00	5.00%	25/02/2023	9	BOB	19234	1,00,47,177.00	5.00%	25/02/2023	10	BOB	19238	1,00,46,888.00	5.10%	25/03/2023	11	BOB	19239	99,96,652.00	5.10%	25/03/2023	12	UBI	9869	1,33,71,624.00	5.50%	06/01/2024
S.NO.	BANK NAME	FDR NO.	CURRENT VALUE (INCL. OF ACCRUED INTT.)	ROI	MATURITY DATE																																																																											
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2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely	<p>Proper records of FDRs are maintained.</p> 																																																																														

17/10/2023
 COMMISSIONER
 CHHINDWARA (M.P.)



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	done.	
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	As per the explanation provided by the ULB FD's are kept at available competitive rates. There was no documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interests on FDRs' are booked on accrual basis, and is recorded in the cash book.

5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on test check basis. On verification of produced documents we provide opinion that procedure of tendering was followed by the ULB. Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures are followed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
3)	He shall verify the receipts of tender fee /	Tender related documents were provided on test check basis, and we have verified the receipts of

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	bid processing fee / performance guarantee both during the construction and maintenance period.	tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks	No such bank guarantees were produced before us for verification.
5)	The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner /CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6)	The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closure shall also be verified by	No contract closure documents were made available to us for verification.

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the auditor.

6) Audit of Grants and Loans

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

Verification had been conducted for the grants received from the Central/state government. Details of grant receipt as per accounting records are as follows:

Grants	Received
Chhungikshatipurti	22,89,80,365.00
Raj Vitt Ayog	96,92,215.00
Sadak Marmmat	2,04,26,000.00
Mulbhut	5,07,04,000.00
15th Finance	9,87,80,000.00
Yatrikar	92,29,000.00
UIDSSMT	2,86,64,000.00
GIS	75,00,000.00
Mudrank Shulk	7,13,66,851.00
Niryat Kar	95,000.00
Vishesh Nidhi	4,50,00,000.00
Antyodhay Rasoi Yojana	28,88,000.00
DUTF	74,63,650.00
SDRF	99,19,000.00
MP/MLA fund	1,23,81,350.00
Amrut yojna	7,05,00,000.00
Pavers	2,01,00,000.00
Sambal	5,10,000.00
Samajik nyas	36,51,712.00
Total	69,78,51,143.00

The utilisation of grant amount were recognised in the accounts depending upon capital or revenue expenditure.

2) He is responsible for audit

Verification had been conducted for the total grants received from the State/Central government. Details

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	of grants received from State Government and its utilization.	for the same are provided in table above. As explained by the ULB, Beneficiary expenses for Awas yojna is liability payable by the ULB to the beneficiaries of the scheme.																																								
3)	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	<p>As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and Other Banking institution. The loan repayment has been timely made at each quarterly/annually (as applicable) rest in case of HUDCO. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue. Another loan from Union Bank of India A/c ending 27108 was accorded under House for All Scheme. Repayment for this loan account is not regular. Apart from loan repayment there are entries related to interest reversals. As explained to us the account became NPA and bank has reversed the interest due. Details provided as below:</p> <table><tr><th>Quarter</th><th>Interest Payment by ULB</th><th>Principal Payment by ULB</th><th>Total Payment</th></tr><tr><td>1</td><td>2,95,735.00</td><td>3,64,500.00</td><td>6,60,235.00</td></tr><tr><td>2</td><td>2,30,307.00</td><td>3,65,500.00</td><td>5,95,807.00</td></tr><tr><td>3</td><td>2,22,409.00</td><td>3,65,500.00</td><td>5,87,909.00</td></tr><tr><td>4</td><td>2,09,681.00</td><td>3,65,500.00</td><td>5,75,181.00</td></tr><tr><td></td><td>9,58,132.00</td><td>14,61,000.00</td><td>24,19,132.00</td></tr><tr><td></td><td></td><td>Closing balance</td><td>5,38,84,297.00</td></tr></table> <table><tr><th>UBI</th><th></th><th></th><th></th></tr><tr><th>Yearly</th><th>Interest Payment by ULB</th><th>Principal Payment by ULB</th><th>Total Payment</th></tr><tr><td>Yearly</td><td>2,86,77,085.00</td><td>1,27,93,773.00</td><td>4,14,70,858.00</td></tr></table>	Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment	1	2,95,735.00	3,64,500.00	6,60,235.00	2	2,30,307.00	3,65,500.00	5,95,807.00	3	2,22,409.00	3,65,500.00	5,87,909.00	4	2,09,681.00	3,65,500.00	5,75,181.00		9,58,132.00	14,61,000.00	24,19,132.00			Closing balance	5,38,84,297.00	UBI				Yearly	Interest Payment by ULB	Principal Payment by ULB	Total Payment	Yearly	2,86,77,085.00	1,27,93,773.00	4,14,70,858.00
Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment																																							
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		2,86,77,085.00	1,27,93,773.00	4,14,70,858.00
			Closing balance	18,41,07,271.00
		<ul style="list-style-type: none">• Loan from UBI were paid in cash through revenue income.• Loan statement not provided hence closing balance could not be verified		
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.		



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Other Audit Observations

- There is a difference of amount in opening balance of outstanding recoveries in wasooli patrak for FY 2021-21 and closing balance of FY 2020-21. Adjustments were made in the revenue ledgers to reconcile the closing balance of outstanding recoverable with wasooli patrak balance.
- As explained to us, house for all scheme is the central government sponsored scheme that requires construction of residential accommodation for beneficiaries. Funds were deployed in the form of grants, loans and contribution from beneficiaries. Collectively the fund is utilised for construction and sale of residential and commercial space. ULB will not have ownership of such assets, hence they are not shown under CWIP or fixed asset, as the case may be, in the financial statements of the ULB. There are different categories/classes of accommodations constructed, like Anandam Township, LIG sonpure, MIG house, EWS houses. Also the figures of current year are re-grouped and re-arranged in the financial statement for better presentation.
- Electricity deposits remained constant in the year. There were no entries found for new connections or disconnections during the year.
- There is an opening liability for VAT deduction amounting to Rs. 18,03,093/. There were no payments made for this during the year.
- Capital reserve should be equals to fixed assets and work in progress less accumulated depreciation at any point of time.
- ULB maintains Main cashbook and Other cashbooks. Some of the transactions are maintained over PFMS directly by the SG. Hence no details available with ULB for such PFMS.
- As per ULB, all the grants were received from/through state government. Hence the grants were classified under State Government grant head.
- ULB shows the sanchit nidhi appropriation under the expenses head "Revenue Grants, Contribution & Subsidies".
- Notes to accounts and Significant accounting policies were not prepared and annexed with the financial statements for the year.





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Non recovery of revenue dues during the year:

Non recovery of taxes	Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Nigam Chhindwara as of 31 March 2022 a sum of Rs 815.46 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.
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Non Recovery of dues

(Amount in Lakhs)

Sl. No	Type of Tax	Previous Due amount recoverable	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovered	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	273.06	58.72	214.35	555.74	456.24	514.96	99.50	313.84
2	Samekit Kar	76.83	25.59	51.24	102.47	71.82	97.41	30.65	81.89
3	Nagar Vikas Upkar	60.66	24.09	36.58	118.47	95.49	119.57	22.98	59.56
4	Siksha Upkar	41.57	22.58	18.98	88.03	70.85	93.43	17.18	36.17
5	Water Tax (General) & User charges	263.04	180.15	82.89	662.32	472.66	652.81	189.66	272.55
6	Swacchta Upkar	37.48	13.55	23.93	71.84	51.10	64.65	20.74	44.68
7	Bhawan Bhoomi Kiraya	20.28	17.50	2.78	144.12	137.42	154.92	6.71	9.49
8	Other Tax	0.00	0.00	0.00	124.75	127.46	127.46	-2.71	-2.71
	Total	772.94	342.18	430.75	1867.7	1483.03	1825.21	384.71	815.46
Total Un-Recovered amount									815.46

Date: 23/09/2022

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For NPJS & Associates
Chartered Accountants

CA Jitendra Singh
Partner
MRN - 421786



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Reporting on Audit Paras for Financial Year 2021-22

Nagar Nigam Chhindwara

Auditor: NPJS & Associates, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report	NA.





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			attached	
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation.	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary,	81,24,73,235/84,91,47,590*100 95.68%		

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	Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	71,79,58,366/1,56,71,05,956*100 45.81%		
9	Whether all the temporary advances have been fully recovered or not.		NA.	NA.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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MUNICIPAL CORPORATION, CHHINDWARA

BALANCE SHEET (AS ON 31 MARCH 2022)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.) AS ON 31 MARCH 2022	AMOUNT (RS.) AS ON 31 MARCH 2021
I. EQUITY AND LIABILITIES				
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	2,73,34,33,075.65	2,82,75,07,678.06
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	1,22,39,89,390.42	79,08,24,428.42
	Total Reserves & Surplus		3,95,74,22,466.07	3,61,83,32,106.48
3-20	Grants, Contributions for Specific purposes	B-4	21,69,80,638.55	48,09,43,416.16
	Total Grants & Contributions		21,69,80,638.55	48,09,43,416.16
	Loan			
3-30	Secured Loans	B-5	23,79,91,568.00	25,22,46,341.00
	Unsecured Loans	B-6	-	-
	Total Loans		23,79,91,568.00	25,22,46,341.00
	Current Liabilities & Provisions			
3-40	Deposit received	B-7	29,59,14,837.33	22,92,92,663.43
3-41	Deposit Works	B-8	62,11,270.40	-
3-50	Other Liabilities	B-9	26,30,83,137.75	20,81,89,324.65
3-60	Provisions	B-10	3,01,09,522.88	1,75,44,914.88
	Total Current liabilities & Provision		59,53,18,768.36	45,50,26,902.96
	TOTAL LIABILITIES		5,00,77,13,440.98	4,80,65,48,766.60
II. ASSETS				
	Fixed Assets	B-11		
4-10	Gross Block		5,13,83,28,612.42	4,70,49,00,848.42
4-11	Less : Accumulated Depreciation		1,86,48,92,474.00	1,60,04,26,538.00
	Net Block		3,27,34,36,138.42	3,10,44,74,310.42
4-12	Capital Work-in-progress		65,38,05,199.00	36,92,74,597.00
	Total Fixed Assets		3,92,72,41,337.42	3,47,37,48,907.42
	Investments			
4-20	Investments- General Fund	B-12	10,37,44,969.00	4,75,27,575.00
4-21	Investments- Other Funds	B-13	-	-
	Total Investment		10,37,44,969.00	4,75,27,575.00
	Current Assets, Loans Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
4-31	Gross amount outstanding		8,18,17,501.00	7,43,43,269.11
	Less : Accumulated provision against bad and doubtful receivables		-	-
4-32	Net Receivables		8,18,17,501.00	7,43,43,269.11

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Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

BALANCE SHEET

(AS ON 31 MARCH 2022)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2022	AS ON 31 MARCH 2021
	Prepaid Expenses	B-16		
440-10	Establishment		-	-
440-20	Administrative		-	-
440-30	Operations & Maintenance		-	-
	Total		-	-
4-50	Cash and Bank Balances	B-17	36,89,44,505.16	57,53,20,540.37
4-60	Loan, advances and deposits	B-18	4,93,942.00	4,93,942.00
	Total of Current Assets, loans & Advances		45,12,55,948.16	65,01,57,751.48
	Other Assets	B-19	52,54,71,186.40	63,51,14,532.70
	Miscellaneous Expenditure (to the extent not written off	B-20	-	-
	TOTAL ASSETS		5,00,77,13,440.98	4,80,65,48,766.60
	Note to Balance sheets	B-21A		

For & Behalf of
Nagar Nigam Chhindwara

For NPJS & Associates
Chartered Accountants



Partner
CA Jitendra Singh
MRN 421786

Commissioner

ACCOUNT OFFICER
Accounts Officer
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
Finance
Municipal Corporation
Chhindwara

MUNICIPAL CORPORATION, CHHINDWARA

BALANCE SHEET

[AS ON 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2022	PREVIOUS YEAR 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
310-10	Municipal Fund		
	Opening Balance	3,58,79,80,901.01	3,60,50,08,866.47
	Add : Addition During the year	37,36,833.00	1,53,153.54
	Less : Deduction During the year	6,38,14,318.85	1,71,81,119.00
	Municipal fund Closing Balance at the end of the year	3,52,79,03,415.16	3,58,79,80,901.01
	Excess of Income over Expenditure		
310-90	Opening Balance	(76,04,73,222.95)	(65,04,22,365.38)
	Add : Addition During the year	(3,39,97,116.56)	(11,00,50,857.57)
	Less : Deduction during the year	-	-
	Excess of Income over Expenditure Closing Balance at end of year	(79,44,70,339.51)	(76,04,73,222.95)
	Total	2,73,34,33,075.65	2,82,75,07,678.06

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
311-20	Special Funds	-	-
311-70	Trust or Agency fund (Unutilised)	-	-
	Total	-	-

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
312-10	Capital Contribution	1,22,39,89,390.42	69,81,86,840.75
312-11	Capital Reserve	-	-
312-20	Borrowing Redemption Reserve	-	-
312-30	Special Fund- Sanchit Nidhi	-	9,26,37,587.67
312-40	Statutory Reserve	-	-
312-50	General Reserve	-	-
312-60	Revaluation Reserve	-	-
	Total	1,22,39,89,390.42	79,08,24,428.42

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
320-10	Central Government		
	Opening balance		-
	Add : Addition during the year	-	-
	Less : Deduction during the year		
	Central Government Grant Closing Balance Unutilised	-	-
320-20	State Government		
	Opening Balance	48,09,43,416.16	3,86,68,730.91
	Add: Addition during the year	30,73,60,712.00	70,59,43,721.00
	Less : Deduction during the year	57,13,23,489.61	26,36,69,035.75
	State Government Grant Closing Balance Unutilised	21,69,80,638.55	48,09,43,416.16
	Total	21,69,80,638.55	48,09,43,416.16

MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT (RS.) CURRENT YEAR 2022	AMOUNT (RS.) PREVIOUS YEAR 2021
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Schedule B- 5 : Secured Loan -- [Code No. 330]

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	5,38,84,297.00	5,53,45,297.00
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	18,41,07,271.00	19,69,01,044.00
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total	23,79,91,568.00	25,22,46,341.00

OFFICER
Municipal Corporation
(M.P.)

Commissioner
Municipal Corporation
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
Total		-	-

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
340-10	From Contractors	28,34,94,687.33	21,65,94,513.43
340-20	From Revenues	1,02,45,150.00	1,02,48,150.00
340-30	From Staff	-	-
340-80	From other	21,75,000.00	24,50,000.00
Total		29,59,14,837.33	22,92,92,663.43

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
341-10	Civil Works	-	-
341-20	Electrical Work	53,39,107.40	-
341-80	Others	8,72,163.00	-
Total		62,11,270.40	-

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

COMMISSIONER
Finance
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2022	PREVIOUS YEAR

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
350-10	Creditors / Suppliers	20,44,32,498.00	17,40,74,00
350-11	Employee Liabilities	-	-
350-12	Interest Accrue & Due	-	-
350-20	Recoveries payable	5,86,50,639.75	3,41,15,20
350-30	Governments Dues Payable	-	-
350-80	Others (Anandam Twon Ship/House for All/MIG House Imlikhdea, Partala, Khajri & BLC)	-	-
Total		26,30,83,137.75	20,81,89,30

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
360-10	Provision for Expenses	2,98,47,253.88	1,72,82,64
360-20	Provision for Interest	-	-
360-30	Provision - others	2,62,269.00	2,62,26
Total		3,01,09,522.88	1,75,44,91

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
420-10	Central Government Securities	-	-
420-20	State Government Securities	-	-
420-30	Debentures and Bonds	-	-
420-40	Preference Shares	-	-
420-50	Equity Shares	-	-
420-60	Units of Mutual Funds	-	-
420-80	Other Investments FDR	10,37,44,969.00	4,75,27,575
Total		10,37,44,969.00	4,75,27,575

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
421-10	Central Government Securities	-	-
421-20	State Government Securities	-	-
421-30	Debentures and Bonds	-	-
421-40	Preference Shares	-	-
421-50	Equity Shares	-	-
421-60	Units of Mutual Funds	-	-
421-80	Other Investments	-	-
Total		-	-

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Total



MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2022	PREVIOUS YEAR 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total		-	-

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
431-10	Receivable for Property Taxes		
	Less than 3 years*	-	-
	More than 3 years*	3,13,84,441.00	2,83,04,061.00
		3,13,84,441.00	2,83,04,061.00
431-19	Receivables from Water Taxes		
	Less than 3 years*	-	-
	More than 3 years*	2,72,54,836.00	2,63,79,327.11
		2,72,54,836.00	2,63,79,327.11
431-31	Receivables from Rent		
	Less than 3 years*	-	-
	More than 3 years*	9,48,923.00	20,28,218.00
		9,48,923.00	20,28,218.00
431-40	Receivables from Other Sources		
	Less than 3 years*	-	-
	More than 3 years*	1,40,40,331.00	1,14,06,196.00
		1,40,40,331.00	1,14,06,196.00
431-50	Others	81,88,970.00	62,25,467.00
		81,88,970.00	62,25,467.00
Total		8,18,17,501.00	7,43,43,269.11

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
Total		-	-

Commissioner
Municipal Corporation
Chhindwara (M.P.)

Total



MUNICIPAL CORPORATION, CHHINDWARA
SCHEDULE TO BALANCE SHEET
[AS ON 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2022	PREVIOUS YEAR 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
450-10	Cash in Hand		
	Balance with Bank		
450-21	Nationalized Banks	-	-
450-22	Other Scheduled banks	36,89,44,505.16	57,53,20,540.37
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	Total	36,89,44,505.16	57,53,20,540.37

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
460-10	Loans and advances to employess		
460-20	Employees Provident fund Loans	-	-
460-30	Loans to others	-	-
460-40	Advances to Supplier and Contractors	-	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies	-	-
460-31	Loan to Employees	4,93,942.00	4,93,942.00
460-51	Advance against Schemes	-	-
	Total	4,93,942.00	4,93,942.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
461-10	Loans		
461-20	Advances		
461-30	Deposit		
	Total		

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
Finance
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
470-10	Deposits Works		
470-20	Other asset control accounts	52,54,71,186.40	63,51,14,532.70
Total		52,54,71,186.40	63,51,14,532.70

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
Total		-	-

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

INCOME & EXPENDITURE STATEMENT

(FOR THE YEAR ENDED 31 MARCH 2022)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.) CURRENT YEAR 2022	AMOUNT (RS.) PREVIOUS YEAR 2021
I. INCOME				
1-10	Tax Revenue	I - 1	16,93,60,312.29	16,30,54,944.00
1-20	Assigned Revenue & Compensation	I - 2	32,44,93,129.00	31,05,83,692.00
1-30	Rental Income form Municipal Properties	I - 3	18,36,33,148.20	7,85,90,915.00
1-40	Fees & User Charges	I - 4	10,82,89,039.52	6,61,82,881.22
1-50	Sales & Hire Charges	I - 5	2,21,72,143.00	1,08,80,388.00
1-60	Revenue Grants, Contribution & Subsidies	I - 6	20,39,93,232.70	16,23,98,670.00
1-70	Income From Investments	I - 7	22,66,546.00	9,94,860.00
1-71	Interest Earned	I - 8	1,05,10,785.00	84,93,248.56
1-80	Other Income	I - 9	2,84,22,487.00	1,81,83,464.76
I. Total Income			1,05,31,40,822.71	81,93,63,063.54
II. EXPENDITURE				
2-10	Establishments Exp	I - 10	34,89,22,850.00	33,22,49,390.00
2-20	Administrative Expenses	I - 11	3,65,23,676.00	4,94,52,409.80
2-30	Operation & Maintenance	I - 12	31,87,35,386.00	23,53,78,861.89
2-40	Interest & Finance Charges	I - 13	2,96,55,234.27	82,96,503.42
2-50	Programme Expenses	I - 14	79,87,103.00	46,30,910.00
2-60	Revenue Grants, Contribution & Subsidies	I - 15	1,13,89,619.00	1,41,44,640.00
2-70	Provisions and Write off	I - 16	-	-
2-71	Miscellaneous Expenses	I - 17	7,06,48,986.00	4,07,05,173.00
2-72	Depreciation on Fixed assets	B - 11	26,44,65,936.00	24,52,74,675.00
II. Total Expenditure			1,08,83,28,790.27	93,01,32,563.11
Gross Surplus/ (deficit) of income over [I - II]			(3,51,87,967.56)	(11,07,69,499.57)
2-80	Add : Prior period Items (Net)		11,90,851.00	7,18,642.00
Gross Surplus/ (deficit) of income over			(3,39,97,116.56)	(11,00,50,857.57)
2-90	Less : Transfer to reserve funds		-	-
Net balance being surplus / deficit carried over to Municipal Fund			(3,39,97,116.56)	(11,00,50,857.57)

For & Behalf of
Nagar Nigam Chhindwara

Commissioner

ACCOUNTS OFFICER
Municipal Corporation
Chhindwara (M.P.)

For NPJS & Associates
Chartered Accountants



Partner
CA Jitendra Singh
MRN 421786

Dpt. Commissioner
Finance
Municipal Corporation
Chhindwara

MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2022	PREVIOUS YEAR 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
110-01	Property Tax- [Revenue]	7,16,43,342.41	6,67,41,573.00
110-02	Water Tax	6,96,75,972.88	6,87,20,350.00
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	71,83,800.00	69,88,800.00
110-05	Lighting Tax	-	-
110-06	Education Tax	88,03,432.00	85,69,828.00
110-07	Vehicle Tax	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	17,616.00
110-12	Pilgrimage Tax	-	-
110-13	Show Tax	-	-
110-15	Tax on Animals	-	-
110-16	Fire Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Town & Development cess	1,18,46,857.00	-
110-80	Swachta Kar	1,93,635.00	-
110-80	Other Taxes	13,273.00	1,20,16,777.00
	Sub - Total	16,93,60,312.29	16,30,54,944.00
	Less : Tax Remission and Refund- [Schedule I - 1(a)]	-	-
	Total	16,93,60,312.29	16,30,54,944.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
120-10	Taxes and Duties Collected by Other	5,74,46,039.00	3,45,44,533.00
120-20	Compensation in lieu of Taxes / duties	26,70,47,090.00	27,60,39,159.00
120-30	Compensation in lieu of Taxes Concessions	-	-
	Total	32,44,93,129.00	31,05,83,692.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
130-10	Rent From Civic Amenities	2,78,32,275.00	2,29,02,591.00
130-20	Rent From Office Buildings (Shop Premium)	15,58,00,873.20	5,56,93,324.00
130-30	Rent From Guest House	-	-
130-40	Rent From Lease Land	-	-
130-80	Others Rents	-	-
	Sub - Total	18,36,33,148.20	7,85,95,915.00
130-90	Less : Rent Remissions & Refunds	-	6,080.00
	Total	18,36,33,148.20	7,85,90,115.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
Finance
Municipal Corporation
Chhindwara (M.P.)

ASSO
F.R. No.
019014C
CHARTER

MUNICIPAL CORPORATION, CHHINDWARA

Schedule I-4: INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2022	PREVIOUS YEAR 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
140-10	Empanelment & Registration charges	69,62,309.00	14,84,363.00
140-11	Licensing- [License Fee]	7,74,757.00	2,98,215.00
140-12	Fees for Grant of permit	4,47,29,710.00	1,58,15,670.00
140-13	Fees for Certificate or Extract Dev,Betterment, Demolition, Space	-	-
140-14	Contribution, Parking, Development charges	-	56,100.00
140-15	Regularization Fees	3,22,12,851.60	3,44,85,087.74
140-20	Penalties and Fines	64,50,438.62	90,17,729.72
140-40	Other Fees	39,99,766.00	31,13,505.00
140-40	Panjiyan & Navikaran	4,50,976.00	-
140-40	Advertisement Fees (Prakashn shulk)	12,20,432.00	-
140-40	Parking Fees	4,33,605.00	-
140-40	Road Cutting Charges	11,767.00	-
140-40	Application Fees	1,79,660.00	-
140-40	Documentation Charges	9,740.00	-
140-40	Reservation Fees	17,88,255.00	-
140-50	User Fees (Online Income)	85,40,686.30	22,58,238.76
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges (Kachra Prabandak)	2,82,195.00	4,33,286.00
140-80	Other Charges/ income (Bhu Khand Vibhajan Shulk)	2,41,891.00	1,60,776.00
	Sub-Total	10,82,89,039.52	6,71,22,971.22
	Less: Fees and Charges Remission & Refund	-	9,40,090.00
	Total	10,82,89,039.52	6,61,82,881.22

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
150-10	Product Sale	15,77,800.00	61,69,048.00
150-10	Plot Sale	1,87,12,250.00	-
150-11	Sale of Forms and Publication	18,82,093.00	38,24,340.00
150-12	Sale of Store and Scrap	-	8,84,000.00
150-30	Sale of other	-	-
150-40	Hire Charges for Vehicle	-	3,000.00
150-41	Hire Charges for Equipment	-	-
	Total	2,21,72,143.00	1,08,80,388.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMUNICATION
Municipal Corporation
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
160-10	Revenue Grant	14,47,53,044.70	13,94,42,020.00
160-20	Re-imbursement of Expenses	-	-
160-30	Contribution toward Schemes	5,92,29,588.00	29,55,842.00
Total		20,39,93,232.70	16,23,98,670.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
170-10	Interest on Investment	22,66,546.00	9,94,860.00
170-20	Dividend	-	-
170-30	Income From Projects taken up on commercial bas	-	-
170-40	Profit in Sale Investment	-	-
170-80	other	-	-
Total		22,66,546.00	9,94,860.00

MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- [RS.] CURRENT YEAR 2022	AMOUNT- [RS.] PREVIOUS YEAR 2021
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Schedule I-8: Interest Earned - [Code No.171]

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
171-10	Interest From Bank Account	1,05,10,785.00	84,93,248.56
171-20	Interest on Loss and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	other Interest	-	-
Total		1,05,10,785.00	-

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposit	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery From Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provision Written bank	-	-
180-80	Miscellaneous Income	10,09,413.00	1,81,83,464.76
180-80	Lease of Lands	39,83,618.00	-
180-80	Lease of Lands (Bhu Bhatak/Parmision Shulk)	2,34,29,456.00	-
180-80	Miscellaneous Income	-	-
Total		2,84,22,487.00	1,81,83,464.76

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Deputy Commissioner
Finance
Municipal Corporation
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
210-10	Salaries and Allowances Officer Staff Wages Ex, *	50,06,67,939.00	28,02,14,361.00
210-10	Gratia, Bonus Octroi, Bonus		
210-20	Benefits and Allowances		
210-30	Pension	78,70,644.00	92,32,491.00
210-40	Other Terminal and Retirements Benefits	4,03,84,267.00	4,28,02,338.00
210-50	Scheme Expenses		
Total		34,89,22,850.00	33,22,49,390.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
220-10	Rent/ Rates and Taxes		
220-11	Office Maintenance		
220-12	Communication Expenses	6,20,091.00	5,04,327.00
220-20	Books & Periodicals	840.00	18,825.00
220-21	Printing & Stationary	48,35,813.00	48,81,919.00
220-30	Travelling and Conveyance	29,02,676.00	41,53,336.00
220-40	Insurance	9,84,683.00	7,78,488.00
220-50	Audit Fees	10,00,000.00	5,00,000.00
220-51	Legal Fees	9,30,500.00	9,79,210.00
220-52	Professional and Other Fees	54,56,817.00	10,05,180.00
220-60	Advertisements and Publicity	55,99,564.00	58,91,677.00
220-61	Membership & Subscriptions		
220-80	Other- [Adm. Expenses]	28,28,216.00	3,07,39,447.80
220-40	Store/ Material Supply	1,13,64,476.00	
Total		3,65,23,676.00	4,94,52,409.80

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Commissioner
Finance
Municipal Corporation
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR- 2022	PREVIOUS YEAR- 2021

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
230-10	Power & Fuel	16,14,08,117.00	15,08,78,168.00
230-20	Bulk Purchases	9,36,998.00	89,44,281.00
230-30	Consumption of Stores	45,087.00	1,76,330.00
230-40	Hire Charges	1,29,82,752.00	30,54,143.00
230-51	Repair & Maintenance - Infrastructure Assets	2,87,98,219.00	1,72,43,788.00
230-52	Repair & Maintenance - Civic Amenities	7,14,46,857.00	3,93,83,631.89
230-53	Repair & Maintenance - Buildings	-	-
230-54	Repair & Maintenance - Vehicles	82,28,076.00	20,35,080.00
230-59	Repair & Maintenance - Others	1,24,04,172.00	1,23,13,107.00
230-80	Other Operating & Maintenance Expenses	2,24,85,108.00	13,50,333.00
Total		31,87,35,386.00	23,53,78,861.89

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Association	2,96,35,054.75	82,69,914.75
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & other Financial	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	20,179.52	26,588.67
240-80	Other Finance Expenses	-	-
Total		2,96,55,234.27	82,96,503.42

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
250-10	Election Expenses	-	-
250-20	Own Programmes- [Festival Expenses]	79,87,103.00	46,30,910.00
250-30	Share in Programmes of others	-	-
Total		79,87,103.00	46,30,910.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

DEPUTY COMMISSIONER
Finance
Municipal Corporation
Chhindwara (M.P.)



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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
260-10	Grants	-	-
260-20	Contributions	1,13,89,619.00	1,41,44,640.00
260-30	Subsidies	-	-
Total		1,13,89,619.00	1,41,44,640.00

MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2022]

CODE NO.	PARTICULARS	AMOUNT- [RS.] CURRENT YEAR 2022	AMOUNT- [RS.] PREVIOUS YEAR 2021
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Schedule I - 16: Provision and Write off- [Code No. 270]

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets Written off	-	-
270-50	Miscellaneous Expenses written off	-	-
Total		-	-

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	7,06,48,986.00	4,07,05,173.00
Total		7,06,48,986.00	4,07,05,173.00

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

CODE	PARTICULARS	C. Y. 2022	P. Y. 2021
Income			
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	other Income	11,90,851.00	7,18,642.00
Sub Total		11,90,851.00	7,18,642.00
Expenses			
280-50	Refund of Taxes	-	-
280-60	Refund of Other- Revenues	-	-
280-80	Other Expenses	-	-
Sub Total		-	-
Total		11,90,851.00	7,18,642.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



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

Sl. No.	Particulars of Assets	Gross Block					Accumulated Depreciation	
		Opening Balance	Rate of Depreciation	Addition during the Period Before	Addition during the Period After	Debit during the year	Total at the end of the Period	Addition during the year
410-10	Land	27,74,534.00	-	-	-	-	27,74,534.00	-
410-11	Park and Playground	14,53,78,267.01	5.00	1,70,58,616.00	2,08,61,868.00	-	16,33,98,848.01	5,90,030.00
410-12	Lakes	6,23,995.00	5.00	-	-	-	6,23,995.00	-
410-20	Buildings	21,69,23,184.00	5.00	34,68,409.00	66,29,539.00	-	22,70,21,132.00	3,24,25,948.00
410-30	Roads & Bridges	2,35,85,97,075.45	5.00	8,19,15,150.00	15,42,60,223.00	-	2,58,47,72,445.45	1,08,21,30,086.00
410-31	Sewerage & Drainage	45,89,87,461.01	8.00	2,32,67,188.00	4,23,96,863.00	-	52,26,31,642.01	19,02,74,514.00
410-32	Waterways	1,19,66,04,075.00	5.00	52,25,975.00	3,39,61,480.00	-	1,23,58,11,230.00	14,15,75,034.00
410-33	Public Lighting	3,67,63,884.00	10.00	35,20,573.00	39,75,135.00	-	4,42,59,592.00	1,02,04,911.00
410-34	Community Toilet Complex	1,26,40,197.00	5.00	4,76,972.00	5,669.00	-	1,33,28,836.00	1,30,63,873.00
410-40	Plants & Machinery	1,75,32,274.00	15.00	4,92,800.00	1,07,11,431.00	-	2,87,36,505.00	89,51,562.00
410-50	Vehicles	8,94,21,890.00	15.00	7,52,330.00	-	-	9,01,74,312.00	6,49,90,294.00
410-60	Office & Other Equipments	70,52,865.00	15.00	4,43,560.00	5,08,452.00	-	80,34,908.00	50,86,751.00
410-70	Furniture & Fixtures & Other Fixed Assets	58,19,545.00	10.00	9,00,309.00	3,51,971.00	-	71,72,825.00	37,33,888.00
410-80	Other Fixed Assets	15,74,85,205.06	10.00	1,47,82,532.30	72,30,472.00	-	17,94,85,208.36	4,70,68,798.00
	Total	4,70,46,99,846.42		15,24,14,440.00	28,10,13,324.00	-	5,13,83,28,612.42	1,60,94,28,538.00
412	Capital Work In Progress	36,82,74,597.00		14,16,59,340.00	14,28,71,262.00	-	65,28,05,199.00	-
	Grand Total	5,07,41,75,445.42		29,40,73,780.00	42,38,84,586.00	-	5,79,21,33,811.42	1,60,94,28,538.00

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

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

COMMISSIONER
Dpt. Commissioner
Finance Corporation
Municipal Corporation (M.P.)
Chhindwara

Bank Reconciliation Statement As on 31/03/2022
IDBI A/C NO. 13800

Closing Balance As per Bank		1158300.98
Add	Bank Withdrawal but not entered in cash book	
2/4/2022	IFAYANSTNEFT/007089671551/894020113000411/SHRTH	75000
3/10/2022	MAHAKAL CON	102177
3/15/2022	THE OR	409620
	3/25/2022 DADDAJ	68000
		<u>654,797.00</u>
		18,13,097.98
Less	Bank Deposit but not entered in cash book	
2/28/2022	NEFT-AXIC220593839572-CCM MSSG	1000000
	3/26/2022 Interest	6,645.00
		<u>1,006,645.00</u>
		8,06,452.98
Less	Amount issued But not present in bank	
	2/7/2022 Anshwer Construction	150000.00
	2/22/2022 350-20-05 - Profession Tax Deduction	35600.00
	2/22/2022 350-30-02 Employee GPF Fund	3756.00
	2/22/2022 350-25-05 - Profession Tax Deduction	22300.00
	2/24/2022 Tirumala Construction	99050.00
	230-10-01 Power & Fuel-Water Works	163600.00
	2/25/2022	
	2/28/2022 Jainam Enterprises	98742.00
	2/28/2022 Rohit Vishwakarma	3000.00
	3/8/2022 Tirumala Construction	99166.00
	3/11/2022 Vinit Kumar Sahu	49181.00
	3/11/2022 Police Welfare Petrol Pump	300000.00
		<u>1,024,395.00</u>
		,717,047.07
Cash book Entry	Bank Entry	Diff.
2/5/2022	97209	97709 -500.00
2/7/2022	325693	325393 300.00
2/17/2022	110794	110974 -180.00
2/22/2022	86330	85330 1,000.00
2/22/2022	50066	50062 4.00
2/23/2022	42150	42400 -250.00
3/2/2022	49469.00	49468 1.00
3/7/2022	99194.00	91194 8,000.00
3/8/2022	12432.00	12422 10.00
3/11/2022	21253.00	21252 1.00
3/11/2022	6968	6958 10.00
3/28/2022	53720	53721 -1.00
	<u>8,395.00</u>	
Add	Deposit in cash book but not entered in bank	-226,337.02
Closing Balance as per Cash book		<u>-226,337.02</u>

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
Municipal Corporation
Chhindwara (M.P.)



Bank Reconciliation Statement As on 31/03/2022
SBI A/C NO. 10064

* 69644887.7

Closing Balance As per Bank

Add Bank Withdrawal but not entered in cash book

1/28/2022	177.00
2/3/2022 SARLA MALVI-747714	2,00,000.00
2/9/2022 POLICE WELFARE PETROL /	3,00,000.00
2/25/2022 IDRIS MANSOORI	4,00,000.00
3/3/2022 ISHWARSINGH CHANDELI-349387	3,756.00
3/11/2022 POLICE WELFARE PETROL /	3,00,000.00
3/12/2022 A/C Keeping Chgs--	649.00
3/23/2022 Ch no 349388 MP STATE GOVT GLA/C	35,600.00
3/23/2022 Ch no 349389 MP STATE GOVT GLA/C	22,300.00
3/31/2022 JAINAM ENTERPRISES	2,70,800.00

15,33,282.00

7,11,78,169.70

Less Bank Deposit but not entered in cash book

3/22/2022	1,54,825.00
3/24/2022	18,808.00
3/24/2022	3,07,863.00
3/25/2022	3,807.00
3/25/2022	5,00,000.00
3/25/2022	5,00,000.00
3/25/2022	34,478.00
3/25/2022	80,000.00
3/25/2022	1.00
3/28/2022	10,548.00
3/28/2022	1,48,020.00
3/28/2022	1,03,452.00
3/29/2022	66,238.00
3/30/2022	10,000.00
3/30/2022	5,378.00
3/31/2022	4,00,000.00
3/31/2022 Grant Received	2,82,22,000.00
3/31/2022 Grant Received	75,00,000.00

3,80,65,418.00

3,31,12,751.70

Less

Cheque Issued But not present in bank
 1/28/2022 260-80-305Sambal Yojna Exp

1/28/2022 260-80-305Sambal Yojna Exp	20,000.00
1/28/2022 260-80-305Sambal Yojna Exp	10,000.00
2/4/2022 Hadhar Ji Construction	5,000.00
2/25/2022 Idreh Maruti	75,000.00
	88,510.00

1,98,510.00

3,29,14,241.70

Cash book Entry

Bank Entry
 476,250.00

300,000.00

Diff.

1,76,250.00

1,76,250.00

3,27,37,991.70

Closing Balance as per Tally

Less

3/10/2022

2000000

3,07,37,991.70

Closing Balance as per Cash book

ACCOUNT OFFICER
 Municipal Corporation
 Chhindwara (M.P.)

Dpt. Commissioner
 Finance
 Municipal Corporation
 Chhindwara (M.P.)



Bank Reconciliation Statement As on 31/03/2022
UBI A/C NO. 24038

Closing Balance As per Bank		1663801.18
Add	Bank Withdrawal but not entered in cash book	
	27/01/2022 NEFTO-SITAMAM SAGAR, 00047722574	104169.00
	27/01/2022 NEFTO-HASIR KHAN 00047725236	100000.00
	27/01/2022 NEFTO-HASIR KHAN 00047729016	150000.00
	27/01/2022 TIRUMALA CONSTRUCTION	103730.00
	1/28/2022 ARYA INFRASTRUCTURE 000468714320	98485.00
	2/5/2022 ANISHWAR CONSTRUCTION	150000.00
	2/24/2022 TIRUMALA CONSTRUCTION	99,050.00
	2/28/2022 JAINAM ENTERPRISES 000492831603	98,742.00
	3/8/2022 TIRUMALA CONSTRUCTION	99,166.00
	3/11/2022 NEFTO-MS VINIT KUMAR SAHU 00050459	49,181.00
		<u>1,050,524.00</u>
		27,14,325.18
Less	Bank Deposit but not entered in cash book	
	2/6/2022	27,280.00
	3/6/2022	450.00
	3/11/2022	72,000.00
		<u>99,730.00</u>
		26,14,595.18
Less	Amount issued But not present in bank	
	2/7/2022 Prashant Shrivastava	25000.00
	230-10-02 Power & Fuel-Street	400000.00
	Lighting	
	2/25/2022	
	3/15/2022 The Oriental Insurance Co. Ltd	409620.00
	230-10-02 Power & Fuel-Street	391151.00
	Lighting	
	3/21/2022	
	3/25/2022 Sankar Arulan	814000.00
		<u>2,039,771.00</u>
		5,74,824.18
		Diff.
		1.00
		-1.00
		3.00
		3.00
		1.00
		7.00
		<u>5,74,817.18</u>
		5,74,817.18
		1/31/2022
		40786
		5,34,031.18
		3/15/2022 333523
		333,523.00
		<u>8,67,554.18</u>

Closing Balance as per Cash book	
	93105.00
	93783.00
	100409.00
	88759.00
	43296.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara
Chhindwara (M.P.)



Bank Reconsilation Statement As on 31/03/2022
BOB A/C NO. 20203

Closing Balance As per Bank		5278.55
Add	Bank Withdrwal but not entered in cash book	25,000.00
	2/7/2022 PRASHANT KUMAR SHRIVAS	
	3/21/2022 RA O M P P K V V CO LTD	3,91,151.00
		<u>416,151.00</u>
		4,21,429.55
Less	Bank Depsoit but not entered in cash book	
	2/8/2022 Bank Interest	3,344.00
	3/25/2022	<u>37,185.00</u>
		40,529.00
		3,80,900.55
Less	Cheque issued But not present in bank	
Cash book Entry	Bank Entry	Diff. 380,900.55

Closing Balance as per Tally 3,80,900.55

Cash Book Difrance

Add	1/31/2022	40786	40,786.00
			<u>4,21,686.55</u>
Less	3/2/2022	26950	26,950.00
<u>Closing Balance as per Cash book</u>			<u>394,736.55</u>



ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Bank Reconsilation Statement As on 31/03/2022
HDFC A/C NO. 83681

Closing Balance As per Bank				19,432,356.30
Add	Deposit in cash book but not entered in bank:			
	2/8/2022		4,090.00	
	2/9/2022		8,493.00	
	3/28/2022		7,726.00	
	3/28/2022		7,250.00	
				<u>27,559.00</u>
				1,94,59,915.30
Less	Bank Deposit but not entered in cash book:			
	2/8/2022		6,280.00	
	2/8/2022		3,429.00	
	2/8/2022		1,026.00	
	2/9/2022		9,369.00	
	2/11/2022		9,801.00	
	2/12/2022		1.00	
	3/8/2022		1,121.00	
	3/16/2022		1,227.00	
	3/16/2022		6,023.00	
	3/27/2022		16,070.00	
	3/27/2022		3,500.00	
	3/31/2022		58,225.00	
				<u>116,072.00</u>
				1,93,43,843.30
Less	Cheque issued But not present in bank			
	Cash book Entry	Bank Entry	Diff.	19,343,843.30
	Closing Balance as per Tally			<u>19,343,843.30</u>
	Cash Book Diffrence			
Less	3/22/2022	150900	1,50,900.00	
			<u>1,91,92,943.30</u>	
	Closing Balance as per Cash book			

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement As on 31/03/2022
ICICI A/C NO. 13928

Closing Balance As per Bank		34,47,128
Add	Bank Withdrwal but not entered in cash book	
	2/25/2022	67,977.00
	2/25/2022	4,13,898.00
	2/28/2022	1,97,500.00
	3/2/2022	11,24,767.00
		<u>2,801,943.00</u>
		6,249,071.00
Less	Bank Depsoit but not entered in cash book	
		<u>6,249,071.00</u>
Less	Cheque issued But not present in bank	
	2/28/2022	15,34,863.00
	3/29/2022	<u>792,910.00</u>
		<u>2,327,773.00</u>
	Cash book Entry Bank Entry	39,21,298.00
		Diff.
		<u>3,921,298.00</u>
	<u>Closing Balance as per Tally</u>	<u>3,921,298.00</u>
	Cash Book Diffrence	Less
		3/15/2022 333523
		3/25/2022 200000 <u>533,523.00</u>
		3,387,775.00
Add	3/22/2022 150900 1,50,900.00	
	<u>Closing Balance as per Cash book</u>	<u>35,38,675.00</u>



ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)

Bank Reconsilation Statement As on 31/03/2022
Nagpur Nagrik Bank A/C NO. 5151

Closing Balance As per Bank			2845697.56
	Add	Bank Withdrwal but not entered in cash book	
	3/24/2022	48,540.00	
Less	Bank Depsoit but not entered in cash book		48,540.00
Less	Cheque issued But not present in bank		2,894,237.56
			<u>2,894,237.56</u>
Cash book Entry	Bank Entry	Diff.	2,894,237.56
Closing Balance as per Cash book			<u>2,894,237.56</u>

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
Finance
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement As on 31/03/2022
Union Bank A/C NO. 6444

Closing Balance As per Bank			213
Add	Bank Withdrwal but not entered in cash book		
			213.00
Less	Bank Depsoit but not entered in cash book		
	1/4/2022 Interest	2.00	2.00
			211.00
Less	Cheque issued But not present in bank		
	Cash book Entry	Bank Entry	Diff.
			211.00
Closing Balance as per Tally			211.00
Cash Book Diffrance			
Less		3/2/2022	26950
	Closing Balance as per Cash book	3/3/2022	27,161.00

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement As on 31/03/2022
Equitas Bank A/C NO. 95487

Closing Balance As per Bank		185,506.80	
Add	Bank Withdrwal but not entered in cash book		
			185,506.80
Less	Bank Depsoit but not entered in cash book		
	3/31/2022 Interest	2,097.00	2,097.00
			183,409.80
Less	Cheque Issued But not present in bank		
	Cash book Entry	Bank Entry	Diff.
			183,409.80
	Closing Balance as per Cash book		183,409.80

ACCOUNT OFFICER
Municipal Corporation
Chhindwara (M.P.)

Dpt. Commissioner
COMMISSIONER
Municipal Corporation
Chhindwara (M.P.)



Bank Reconsilation Statement As on 31/03/2022
BOB A/C NO. 21335

Closing Balance As per Bank			102,061.00	
Add	Bank Withdrwal but not entered in cash book			102,061.00
Less	Bank Depsoit but not entered In cash book			
	DEPOSIT	26/01/2022 TO 31/03/2022	180,000.00	180,000.00
				-77,939.00
Less	Cheque issued But not present in bank			
	Cash book Entry	Bank Entry	Diff.	-77,939.00
	Closing Balance as per Cash book			-77,939.00

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Finance
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Chhindwara
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Bank Reconciliation Statement As on 31/03/2022
ICICI A/C NO. 14235

Closing Balance As per Bank	13,995.00
Add Bank Withdrawal but not entered in cash book	
Less Bank Deposit but not entered in cash book	13,995.00

8/4/2021	150.00
9/13/2021	7,175.00
9/18/2021	150.00
9/27/2021	564.00
10/15/2021	1,088.00
10/16/2021	338.00
2/8/2022	2.00
2/11/2022	1,200.00
2/15/2022	2,138.00
3/10/2022	1.00
	<u>12,806.00</u>
	1,189.00

Less	Cheque Issued But not present in bank		
	Cash book Entry	Bank Entry	Diff.
			1,189.00
	<u>Closing Balance as per Cash book</u>		<u>1,189.00</u>

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CHHINDWARA
Municipal Corporation
Chhindwara (M.P.)



**Revised abstract sheet for reporting on audit paras
2021-22**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1				

Revenue receipts					
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies
6	7	8	9	10	11
7,16,43,342.00	9,77,16,970.00	10,82,89,040.00	18,36,33,148.00	32,44,93,129.00	20,39,93,232.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
	9,87,80,000.00	96,92,215.00	58,93,78,928.00	1,75,09,91,965.00

Revenue Expenditure					
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)
18	19	20	21	22	23
34,89,22,850.00	3,65,23,676.00	31,87,35,386.00	2,96,55,234.00	9,00,25,708.00	1,42,54,773.00

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