

कार्यालय नगर परिषद् छापीहेडा जिला राजगढ़ (म.प्र.)

E-mail:- cmonpchahpiheda@gmail.com phone:- 09630-031144

क्र० / ११७९/न०परि०/२०२३

छापीहेडा, दिनांक:- २९/०९/२०२३

प्रति,

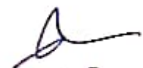
संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास,
राजगढ़ संभाग, राजगढ़ (म.प्र.)

विषय :- वित्तीय वर्ष २०२२-२०२३ की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्रमांक ऑडिट/लेखा शा.-
४(क)/२६५/२०२३/७९८४, भोपाल, दिनांक ३०/०५/२०२३.


महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष २०२२-२०२३ की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स राहुल रावत एण्ड कंपनी को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर प्रेषित।


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नगर परिषद् छापीहेडा जिला राजगढ़

मुख्य नगरपालिका अधिकारी
नगर परिषद् छापीहेडा

प्रतिलिपि :- आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की और सादर सूचनार्थ प्रेषित।


मुख्य नगरपालिका अधिकारी
नगर परिषद् छापीहेडा जिला राजगढ़
मुख्य नगरपालिका अधिकारी
नगर परिषद् छापीहेडा

नगर परिषद् छापीहेड़ा

जिला- राजगढ़ (ब्यावरा)



अंकेक्षण

वित्तीय वर्ष- 2022-23

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

**Receipt & Payment Accounts as on
31.03.2023**

**Income & Expenditure Account as on
31.03.2023**

Bank Reconciliation Statement

Abstract Sheet



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL CHHAPIHEDA, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2023.

UDIN-

Date-

For Rahul Rawat & Co.

Chartered Accountant

Rahul Rawat
(Partner)
FRN No. - 025933C

MUNICIPAL COUNCIL CHHAPIHEDA

AUDIT OBSERVATIONS

Audit of Revenue

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

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

मुख्य जहाँत पालिका अधिकरी
नगर परिवद छापिहड़ा जिला राजगढ़



Audit of Expenditures

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

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


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Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not found during the audit.
- Employee advances were not given during the year so there is no need to maintain advance register for the current year.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit.
- Other necessary records have been maintained and found satisfactory.

Store Department

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

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


Revenue Department

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

Water Supply Department

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

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


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Establishment Department

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

Public Works Department

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

- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.
- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.


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- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of FDRs

- While auditing, we found that there was 1 FDR made by the council.

FDR no.	Deposit date	Tenure of FD	Deposit Amount	Maturity Amount
4036456	03/04/21	36 months	1242086.00	1454625.00

- The interest rate on FD is 5.30%
- FDR register was not found during the audit. In absence of proper record, we are unable to comment upon accrued interest. As per our observation, accrued interest has not been accounted for in cash book.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and

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development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- There was no any loan liability found on council during the audit.


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RAHUL RAWAT & CO.

CHARTERED ACCOUNTANTS



CA Rahul Rawat
(Partner)

District- Rajgarh

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Chhaplihedra		Head of Account	Schedule No.	Municipal Council Chhaplihedra	
		1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23
Opening Balance			11,342,757.00	REVENUE / CAPITAL EXPENDITURE			32,338,148.15
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-09	1,040,182.00	
Bank Balance				Capital Work-in-Progress (कार्य प्रगति पर)	RP-10	2,085,681.00	
		11,342,757.00		Deposit Paid - (भुगतान निक्षेप)	RP-11	374,520.00	
				Establishment Expenses (स्थापना व्यय)	RP-12	15,762,927.00	
REVENUE/CAPITAL RECEIPT			41,765,816.00	Fixed Assets (अचल संपत्तियां)	RP-13	3,376,720.00	
Assigned Revenues & Compensation	RP-1	9,267,756.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-14	7,898,414.55	
Deposits Received - (प्राप्त निक्षेप)	RP-2	639,500.00		Recoveries payable - Expenses (वसूली देयक)	RP-15	311,527.60	
Fees & User Charges (शुल्क / उपयोगिता प्रभार)	RP-3	3,076,236.00		Scheme Expenses - (योजना व्यय)		1,018,860.00	
Grants, Contribution for specific purposes	RP-4	15,184,000.00		Programme Expenses - (कार्यक्रम व्यय)	RP-16	469,316.00	
Recoveries Payable		-					
Rental Income from Municipal Properties	RP-5	620,209.00					
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	RP-6	165,700.00					
Tax Revenue (करों से आय)	RP-7	2,812,415.00		Closing Balance			
Other Income (अन्य आय)	RP-8	10,000,000.00		Cash Balance		20,770,424.85	
				Bank Balance			
			53,108,573.00				53,108,573.00

FOR DEURANOWAT & CO.
CHARTERED ACCOUNTANTS



*मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहिडा जिला राजगढ़

INCOME-(आय)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	8,774,142.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	493,614.00
Total : Assigned Revenues & Compensation	9,267,756.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	639,500.00
Total : Deposits Received	639,500.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Asthai Dakhal (अस्थाई दखल)	231,587.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	2,000.00
Connection Charges-Water Supply (नल कनेक्शन)	280,700.00
Development Charges (विकास शुल्क)	700,381.00
Fee-Application (आवेदन शुल्क)	21,310.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	14,024.00
Fee- Marriage Registration (विवाह पंजीयन)	30.00
Fees-आश्रय शुल्क	1,327,900.00

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Licensing Fee (लाइसेंस फीस- सभी प्रकार)	10,000.00
Mutation Fee (नामांतरण शुल्क)	57,500.00
Other Income (अन्य आय)	342,164.00
Penalty & Fine-User Charges (अर्थदंड)	440.00
User Charges - Mobile Toilets	12,500.00
User Charges-Pay & Use Toilets (शौचालय से आय)	54,100.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	19,500.00
User Charges-Water Supply by Tanker (पानी टैंकर)	2,100.00
Total : Fees & User Charges	3,076,236.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant Gol - 15th Finance (15 वित्त आयोग)	3,212,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	1,373,000.00
Grant GoMP- Other Grant (अन्य अनुदान)	4,465,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	1,351,000.00
Grant GoMP- State Finance Commission (राज्य वित्त)	1,608,000.00
Grant GoMP- कायाकल्प	3,100,000.00
Grant GoMP- लाडली बहना	75,000.00
Total : Grants,Contribution for specific purposes	15,184,000.00

Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Market - Premium	104,167.00

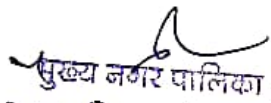
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Rent-Market (बाजार बैठक)	55,834.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	460,208.00
Total : Rental Income from Municipal Properties	620,209.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale of Flags	19,250.00
Sale - Others - Book	450.00
Sale-Tender (टेंडर से आय)	146,000.00
Total : Sale & Hire Charges	165,700.00


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Schedule RP-7 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	62,000.00
Conservancy Tax - स्वच्छता कर	7,041.00
Education Cess - Current (शिक्षा उपकार - चालू)	183,929.00
Property Tax - Current (सम्पत्ति कर चालू)	845,333.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	240,450.00
Surcharge Tax on Others (सरचार्ज)	66,611.00
Urban Development Cess Current - नगरीय विकास उपकार	185,175.00
Urban Development Cess - O/s नगरीय बकाया	1,246.00
Water Tax - Current (जल कर - चालू)	1,220,630.00
Total : Tax Revenue	2,812,415.00

Schedule RP-9 : Other Income

Particulars	Amount
Other Scheme Cashbook	10,000,000.00
Total : Other Income	10,000,000.00


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EXPENSES_(व्यय)

Schedule RP-09 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	192,411.00
Consultancy Fee & Charge (सलाहकार फीस)	356,269.00
Cultural Event Expense (कार्यक्रम व्यय)	260,115.00
DSC डिजिटल सिग्नेचर	15,500.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	166,420.00
Web,Internet Expense (इंटरनेट व्यय)	49,467.00
Total : Administrative Expenses	1,040,182.00

Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
Construction -Building-Community Hall(सामुदायिक)	353,124.00
Construction- Other (अन्य निर्माण)	95,739.00
Construction - Ramp (रैप निर्माण)	31,275.00
Construction-Sewerage and Drainage-Drain-Open	1,605,543.00
Total : Capital Work-in-Progress	2,085,681.00

Schedule RP-11 : Deposit Paid

Particulars	Amount
Return - Earnnest Money Deposit (अमानत राशी वापसी)	374,520.00
Total : Deposit Paid	374,520.00

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Schedule RP-12 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	475,044.00
Contribution-Family Pension (पेंशन)	86,266.00
Contributory - NPS Employer Contribution	613,192.00
Employee - Advance (कर्मचारी - अग्रिम)	78,934.00
EPF	32,287.00
G.P.F (जी पी एफ)	47,500.00
Leave Encashment (अवकाश नगदीकरण)	8,928.00
Provident Fund Contribution (पी एफ)	15,000.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	159,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	14,246,176.00
Total : Establishment Expenses	15,762,927.00

Schedule RP-13 : Fixed Assets

Particulars	Amount
CC TV system (सी.सी टीवी क्रय)	68,621.00
Computer (कंप्यूटर क्रय)	68,586.00
Cooler - Purchased	35,280.00
Dustbin Purchased	159,552.00
Fire Brigade Fabrication	1,149,690.00
Furniture & Fixtures-Other (फर्नीचर क्रय)	184,796.00
Office & Other Equipments (कार्यालय उपकरण क्रय)	37,400.00
Vehicle-Others (वाहन क्रय)	1,672,795.00

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Total : Fixed Assets**3,376,720.00****Schedule RP-14 : Operations & Maintenance**

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	190,023.00
Electrical store (विधुत सामग्री क्रय)	311,214.00
Electricity Expense (विधुत बिल)	3,790,128.00
Fire Material	96,599.00
Fuel, Petrol & Diesel-(डीजल व्यय)	1,022,155.00
Hire Charges-Machinery (मशीन किराया)	251,872.00
Hire Charges-Vehicle (वाहन किराया)	112,100.00
Insurance-Vehicle (वाहन बीमा)	23,530.00
Other Expenses - (अन्य व्यय)	139,115.55
Painting Works	207,352.00
R & M-Building Office (कार्यालय मरम्मत)	5,689.00
R & M - Burial	46,742.00
R & M-Concrete Road (सड़क मरम्मत)	224,704.00
R & M Infra Assets (अन्य मरम्मत)	234,218.00
R & M-Motor Pump (मोटर पंप मरम्मत)	124,852.00
R & M-Open Drain (नाली मरम्मत)	135,526.00
R & M-Other Furnitures (फर्नीचर मरम्मत)	3,200.00
R & M-Other Office Equipment (कार्यालय उपकरण)	81,791.00
R & M - Other (अन्य मरम्मत)	12,607.00
R & M - Public Toilet (शूलभ शौचालय)	20,180.00
R & M - Trenching Ground	56,000.00
R & M-Vehicle (वाहन मरम्मत)	228,955.00

मुख्य नगर पालिका अधिकारी
नगर परिषद छापहिडा जिला राजगढ




R & M-Water-Hand Pump (हैंडपंप मरम्मत)	57,648.00
R & M-Waterways (जलप्रदाय मरम्मत)	34,696.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	446,476.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	41,042.00
Total : Operations & Maintenance	7,898,414.55

Schedule RP-15 : Scheme Expenses

Particulars	Amount
Peyjal Parivahan- पेयजल परिवाहन	93,660.00
Swatchhta Abhiyan Expenses (स्वच्छता अभियान व्यय)	925,200.00
Total : Scheme Expenses	1,018,860.00

Schedule RP-16 : Programme Expenses

Particulars	Amount
Election Expenses (निर्वाचन व्यय)	48,809.00
Programme Expenses (कार्यक्रम व्यय)	420,507.00
Total : Programme Expenses	469,316.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद कापीहेडा जिला राजगढ़



MUNICIPAL COUNCIL CHHAPIHEDA

District- Rajgarh

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

Head of Expenditure	Schedule No.	Municipal Council Chhapiheda		Head of Income	Schedule No.	Municipal Council Chhapiheda	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
REVENUE_EXPENDITURE			26,189,699.55	REVENUE_RECEIPT			25,052,716.00
Administrative Expenses (प्रशासनिक व्यय)	IE-6	1,040,182.00		Assigned Revenues & Compensation	IE-1	9,267,756.00	
Establishment Expenses (स्थापना व्यय)	IE-7	15,762,927.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	3,076,236.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-8	7,898,414.55		Grants,Contribution for specific purposes		9,110,400.00	
Scheme Expenses -(योजना व्यय)	IE-09	1,018,860.00		Rental Income from Municipal Properties	IE-3	620,209.00	
Programme Expenses -(कार्यक्रम व्यय)	IE-10	469,316.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	165,700.00	
				Tax Revenue (करो से आय)	IE-5	2,812,415.00	
				EXCESS OF EXPENDITURE OVER INCOME		1,136,983.55	1,136,983.55
			26,189,699.55				26,189,699.55

मुख्य नगर पालिका अधिकारी
नगर परिषद छापिहड़ा जिला राजगढ़

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS



INCOME-(आय)

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	8,774,142.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	493,614.00
Total : Assigned Revenues & Compensation	9,267,756.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Asthai Dakhal (अस्थाई दखल)	231,587.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	2,000.00
Connection Charges-Water Supply (नल कनेक्शन)	280,700.00
Development Charges (विकास शुल्क)	700,381.00
Fee-Application (आवेदन शुल्क)	21,310.00
Fee-Copy of Certificate/ Extract (प्रमाण पत्र शुल्क)	14,024.00
Fee- Marriage Registration (विवाह पंजीयन)	30.00
Fees-आश्रय शुल्क	1,327,900.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	10,000.00
Mutation Fee (नामांतरण शुल्क)	57,500.00
Other Income (अन्य आय)	342,164.00
Penalty & Fine-User Charges (अर्थदंड)	440.00
User Charges - Mobile Toilets	12,500.00
User Charges-Pay & Use Toilets (शौचालय से आय)	54,100.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	19,500.00
User Charges-Water Supply by Tanker (पानी टैंकर)	2,100.00
Total : Fees & User Charges	3,076,236.00

मुख्य नगरपालिका अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़

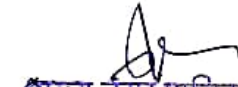


Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Market - Premium	104,167.00
Rent-Market (बाजार बैठक)	55,834.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	460,208.00
Total : Rental Income from Municipal Properties	620,209.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale of Flags	19,250.00
Sale - Others - Book	450.00
Sale-Tender (टेंडर से आय)	146,000.00
Total : Sale & Hire Charges	165,700.00


मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़



Schedule IE-5 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	62,000.00
Conservancy Tax - स्वच्छता कर	7,041.00
Education Cess - Current (शिक्षा उपकार - चालू)	183,929.00
Property Tax - Current (सम्पत्ति कर चालू)	845,333.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	240,450.00
Surcharge Tax on Others (सरचार्ज)	66,611.00
Urban Development Cess Current - नगरीय विकाश उपकार	185,175.00
Urban Development Cess - O/s नगरीय बकाया	1,246.00
Water Tax - Current (जल कर - चालू)	1,220,630.00
Total : Tax Revenue	2,812,415.00

मुख्य नगर पालिका अधिकारी
नगर परिषद छाप्रीहेड़ा जिला राजगढ़



EXPENSES_(व्यय)

Schedule IE-06 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	192,411.00
Consultancy Fee & Charge (सलाहकार फीस)	356,269.00
Cultural Event Expense (कार्यक्रम व्यय)	260,115.00
DSC डिजिटल सिग्नेचर	15,500.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	166,420.00
Web,Internet Expense (इंटरनेट व्यय)	49,467.00
Total : Administrative Expenses	1,040,182.00

Schedule IE-07 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	475,044.00
Contribution-Family Pension (पेंशन)	86,266.00
Contributory - NPS Employer Contribution	613,192.00
Employee - Advance (कर्मचारी - अग्रिम)	78,934.00
EPF	32,287.00
G.P.F (जी पी एफ)	47,500.00
Leave Encashment (अवकाश नगदीकरण)	8,928.00
Provident Fund Contribution (पी एफ)	15,000.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	159,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	14,246,176.00
Total : Establishment Expenses	15,762,927.00

मुख्य नगर पालिका अधिकारी

नगर परिषद छाप्रीहेड़ा जिला सुजयपुर

Schedule IE-08 : Operations & Maintenance



Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	190,023.00
Electrical store (विधुत सामग्री क्रय)	311,214.00
Electricity Expense (विधुत बिल)	3,790,128.00
Fire Material	96,599.00
Fuel, Petrol & Diesel-(डीजल व्यय)	1,022,155.00
Hire Charges-Machinery (मशीन किराया)	251,872.00
Hire Charges-Vehicle (वाहन किराया)	112,100.00
Insurance-Vehicle (वाहन बीमा)	23,530.00
Other Expenses - (अन्य व्यय)	139,115.55
Painting Works	207,352.00
R & M-Building Office (कार्यालय मरम्मत)	5,689.00
R & M - Burial	46,742.00
R & M-Concrete Road (सड़क मरम्मत)	224,704.00
R & M Infra Assets (अन्य मरम्मत)	234,218.00
R & M-Motor Pump (मोटर पंप मरम्मत)	124,852.00
R & M-Open Drain (नाली मरम्मत)	135,526.00
R & M-Other Furnitures (फर्नीचर मरम्मत)	3,200.00
R & M-Other Office Equipment (कार्यालय उपकरण)	81,791.00
R & M - Other (अन्य मरम्मत)	12,607.00
R & M - Public Toilet (शूलभ शौचालय)	20,180.00
R & M - Trenching Ground	56,000.00
R & M-Vehicle (वाहन मरम्मत)	228,955.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	57,648.00
R & M-Waterways (जलप्रदाय मरम्मत)	34,696.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	446,476.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	41,042.00
Total : Operations & Maintenance	7,898,414.55

मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़

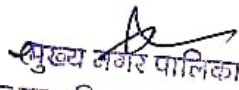


Schedule IE-09 : Scheme Expenses

Particulars	Amount
Peyjal Parivahan- पेयजल परिवाहन	93,660.00
Swatchhta Abhiyan Expenses (स्वच्छता अभियान व्यय)	925,200.00
Total : Scheme Expenses	1,018,860.00

Schedule IE-10 : Programme Expenses

Particulars	Amount
Election Expenses (निर्वाचन व्यय)	48,809.00
Programme Expenses (कार्यक्रम व्यय)	420,507.00
Total : Programme Expenses	469,316.00


मुख्य नगर पालिका अधिकारी
नगर परिषद छापीहेडा जिला राजगढ़



MUNICIPAL COUNCIL CHHAPIHEDA

Dist _ Rajgarh (Biaora)

Bank Balance Sheet Year 2022-23

S.No	Name of Bank	Account numbers	Cash Book		Bank Balance	
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance
1	Bank of india	996010100007864	793,024.02	9,319,873.49	793,024.02	9,319,873.49
2	Jila sehkari bank	677012029964	693,769.00	861,956.00	693,769.00	861,956.00
3	State bank of india	53034622511	5,583,740.58	7,844,420.72	5,583,740.58	7,844,420.72
4	Narmada gramin bank	32720110000158	1,012,300.00	1,012,300.00	1,012,300.00	1,012,300.00
5	Narmada gramin bank	3271010000630	2,017,837.40	489,788.64	2,017,837.40	489,788.64
6	FDR		1,242,086.00	1,242,086.00	1,242,086.00	1,242,086.00
TOTAL			11,342,757.00	20,770,424.85	11,342,757.00	20,770,424.85


सुचित नगर परिषद का अधिकारी
नगर परिषद छापीहेड़ा जिला राजगढ़

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS



Municipal Council Chhapiheda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 2511

Closing Balance As Per Pass book			78,44,420.72
Opening Diffrence			
Amount credited in cashbook but not in passbook	Date	Amount	
वह राशि जो कैश book से भुगतान कर डी गयी है किन्तु बैंक में नहीं आई	06.04.2022	3,324.00	
	06.04.2022	9,900.00	
	06.04.2022	9,900.00	
	18.04.2022	33,969.00	
	22.04.2022	333.00	
	22.04.2022	166.00	
	22.04.2022	240.00	
	22.04.2022	120.00	
	22.04.2022	965.00	
	29.04.2022	7,627.00	
	29.04.2022	7,627.00	
	30.05.2022	3,324.00	
	30.05.2022	3,324.00	
	30.05.2022	30,729.00	
	30.05.2022	30,729.00	
	30.05.2022	15,365.00	
	30.05.2022	15,365.00	
	11.07.2022	788.00	
	11.07.2022	832.00	
	21.07.2022	20,170.00	
	21.07.2022	20,170.00	
	22.07.2022	493.00	
	12.08.2022	35,571.00	
	18.08.2022	562.00	
	18.08.2022	281.00	
	18.08.2022	443.00	
	18.08.2022	221.00	
	26.08.2022	2,150.00	
	08.09.2022	1,09,665.00	
	08.09.2022	936.00	
	08.09.2022	936.00	
	20.09.2022	720.00	
	20.09.2022	806.00	
	22.09.2022	4,452.00	
	03.10.2022	1,09,665.00	
	11.10.2022	764.00	
	02.11.2022	1,687.00	


 मुख्या नगर पालिका अधिकारी
 नगर परिषद छापीहेडा जिला राजगढ़



02.11.2022	1,687.00
02.11.2022	1,661.00
02.11.2022	1,661.00
10.11.2022	2,406.00
10.11.2022	4,340.00
15.12.2022	9,325.00
18.01.2023	891.00
18.01.2023	891.00
20.01.2023	997.00
05.02.2023	128.00
13.02.2023	969.00
15.02.2023	1,340.00
15.02.2023	825.00
15.02.2023	930.00
16.02.2023	1,119.00
20.02.2023	3,400.00
02.03.2023	368.00
03.03.2023	870.00
07.03.2023	3,517.00
07.03.2023	8,331.00
07.03.2023	1,843.00
27.03.2023	7,984.00
15.03.2023	842.00
15.03.2023	842.00
16.03.2023	880.00
16.03.2023	1,268.00
16.03.2023	1,268.00
16.03.2023	1,517.00
16.03.2023	1,517.00
17.03.2023	3,675.00
	5,51,611.00

Amount debited in passbook but not in cashbook

Date

Amount

वह राशि जो बैंक से भुगतान कर दी किन्तु कैश book में लिखने से रह गयी

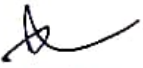
14.04.2022	824.82
19.04.2022	116.82
10.05.2022	18,873.00
12.05.2022	824.82
03.06.2022	531.00
09.06.2022	54,051.00
13.06.2022	824.82
18.06.2022	233.64
06.07.2022	882.00
06.07.2022	66,295.00
12.07.2022	824.82
18.07.2022	116.82
12.08.2022	824.82
19.08.2022	116.82
19.08.2022	531.00
14.09.2022	824.82
17.09.2022	116.82
19.09.2022	85,912.00
19.09.2022	4,28,988.00
30.09.2022	7,00,000.00

मुख्य नगर पालिका अधिकारी
नगर परिषद छाप्रीहेड़ा जिला राजगढ़



30.09.2022	3,00,000.00
15.10.2022	824.82
20.10.2022	116.82
10.11.2022	25,923.00
10.11.2022	36,954.00
15.11.2022	824.82
15.11.2022	116.82
22.11.2022	8,854.00
22.11.2022	8,854.00
29.11.2022	531.00
14.12.2022	116.82
16.12.2022	824.82
03.02.2023	824.82
16.02.2023	3,348.00
16.02.2023	16,103.00
22.02.2023	233.64
23.02.2023	531.00
10.03.2023	2,34,066.00
15.03.2023	824.82
17.03.2023	116.82
29.03.2023	1,45,979.00
31.03.2023	20,000.00
	21,67,680.86


Amount credited in passbook but not in cashbook	Date	Amount	-
वह राशि जो बैंक में प्राप्त हुई किन्तु कैश book में लिखने से रह गयी	26.07.2022	1.00	
	27.07.2022	1.00	
	08.09.2022	8,78,381.00	
	15.11.2022	1.00	
	17.12.2022	1.00	
	30.12.2022	3,000.00	
	18.01.2023	1.00	
	21.01.2023	120.00	
	27.01.2023	16.00	
	02.02.2023	21.00	
	08.03.2023	1.00	
	25.03.2023	24,188.00	
		9,05,732.00	
Amount Diffrence 12.10.2022	Pass book 8,73,381.00	Cash Book 8,78,381.00	-
Closing As Per Cash book			78,44,420.72 78,44,420.72


 मुख्य नगर पालिका अधिकारी
 नगर परिषद छापीहेड़ा जिला राजगढ़



Municipal Council Chhapiheda
Dist - Rajgarh
Bank Recounciliation Statement
Bank - Bank Of India
Account No - 7864


Closing Balance As Per Pass book			93,19,873.49
Opening Diffrence			
Amouunt credited in cashbook but not in passbook	Date	Amount	
वह राशि जो कैश book से भुगतान कर दी गयी है किन्तु बैंक में नहीं आई	08.04.2022	960.00	
	08.04.2022	960.00	
	12.04.2022	1,200.00	
	12.04.2022	2,900.00	
	12.04.2022	3,917.00	
	18.04.2022	971.00	
	18.04.2022	2,825.00	
	25.04.2022	1,978.00	
	25.04.2022	5,750.00	
	17.05.2022	3,444.00	
	25.08.2022	800.00	
	03.11.2022	1,560.00	
	03.11.2022	705.00	
	03.11.2022	1,980.00	
	31.03.2023	5,363.00	
	31.03.2023	2,15,542.00	
		2,50,855.00	
Amount debited in passbook but not in cashbook	Date	Amount	
वह राशि जो बैंक से भुगतान कर दी किन्तु कैश book में लिखने से रह गयी	12.04.2022	18,507.00	
	25.08.2022	3,000.00	
	12.09.2022	3,000.00	
	13.09.2022	28,280.00	
	18.10.2022	3,000.00	
	18.10.2022	4,000.00	
	02.11.2022	5,725.00	
	04.11.2022	2,642.00	
	17.11.2022	59,914.00	
	29.11.2022	380.00	
	30.12.2022	988.00	
	31.01.2023	1,006.00	
	04.02.2023	133.00	
		1,30,575.00	


मुख्य नगर पालिका अधिकारी
नगर परिषद छापिहेडा जिला राजगढ़



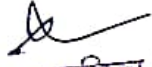
Municipal Council Chhapiheda
Dist - Rajgarh
Bank Recounciliation Statement
Bank - Jila Sahakari Kendry Bank
Account No - 677012029964

Closing Balance As Per Pass Book			8,61,956.00
Opening Diffrence			
Amount debited in cashbook but not in passbook	Date	Amount	
वह राशि जो कैश book में प्राप्त हो गयी है किन्तु बैंक में नहीं आई	19.01.2022	6,547.00	
		<u>6,547.00</u>	
Amount credited in passbook but not in cashbook	Date	Amount	
वह राशि जो बैंक में प्राप्त हुई किन्तु कैश book में लिखने से रह गयी	25.09.2022	12,088.00	
	25.02.2023	12,868.00	
		<u>24,956.00</u>	
Amount Difference	Cahbook	Passbook	
28.11.2022	8,060.00	8,160.00	
Closing Balance As Per Cash Book			8,61,956.00
			8,61,956.00


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Amount credited in passbook but not in cashbook	Date	Amount	
वह राशि जो बैंक में प्राप्त हुई किन्तु कैश book में लिखने से रह गयी	12.04.2022	6,000.00	
	01.05.2022	5,427.00	
	01.07.2022	27,343.00	
	12.07.2022	43,374.00	
	03.08.2022	1,853.00	
	12.09.2022	3.15	
	12.09.2022	16,240.00	
	12.09.2022	3.15	
	12.09.2022	12,040.00	
	30.09.2022	7,00,000.00	
	01.02.2023	49.00	
	04.02.2023	988.00	
	04.02.2023	59,914.00	
	04.02.2023	380.00	
		8,73,614.30	
Amount debited in cashbook but not in passbook	Date	Amount	
वह राशि जो कैश book में प्राप्त हो गयी है किन्तु बैंक में नहीं आई	12.07.2022	50,924.00	
	18.08.2022	35,571.00	
		86,495.00	
Amount Diffrence	Pass book	Cash Book	
Salary Amount 06.04.2022	2,98,063.00	2,98,065.00	
Salary Amount 12.05.2022	6,57,391.00	6,56,942.00	
Bank Charges In Pass book	Date	Amount	
	01-04-2022	37.18	
	01-08-2022	27.30	
	01-09-2022	27.80	
	01-10-2022	2.00	
	01-11-2022	14.55	
		108.83	
Closing As Per Cash book			93,19,873.49
			93,19,873.49


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Municipal Council Chhapiheda
Dist - Rajgarh
Bank Recounciliation Statement
Bank - Madhya Pradesh Gramin Bank
Account No - 032710100000630

Closing Balance As Per Pass Book			4,89,788.64
Opening Diffrence			
Amouunt credited in cashbook but not in passbook	Date	Amount	
वह राशि जो कैश book से भुगतान कर डी गयी है किन्तु बैंक में नहीं आई	07.10.2022	2,000.00	
	16.11.2022	43,600.00	
	31.03.2023	1,20,781.00	
	31.03.2023	12,500.00	
		1,78,881.00	
Amount debited in passbook but not in cashbook	Date	Amount	
वह राशि जो बैंक से भुगतान कर दी किन्तु कैश book में लिखने से रह गयी	20.04.2022	7,500.00	
	28.04.2022	15,000.00	
	29.04.2022	1,480.00	
	21.10.2022	12,000.00	
	14.11.2022	12,000.00	
	18.11.2022	968.00	
	18.11.2022	6,150.00	
	18.11.2022	7,000.00	
	18.11.2022	12,400.00	
	21.11.2022	78,436.00	
	22.11.2022	3.00	
	29.11.2022	4,000.00	
	05.12.2022	1,42,452.00	
	14.03.2023	9,740.00	
	14.03.2023	7,485.00	
	14.03.2023	9,520.00	
	14.03.2023	1,750.00	
		3,27,884.00	


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Amount debited in cashbook but not in passbook	Date	Amount
वह राशि जो कैश book में प्राप्त हो गयी है किन्तु बैंक में नहीं आई	01.07.2022	33,459.00
	23.01.2023	52,979.00
	02.03.2023	19,592.00
	27.03.2023	1,20,145.00
	28.03.2023	18,010.00
	29.03.2023	6,030.00
	31.03.2023	1,400.00
		2,51,615.00
Amount credited in passbook but not in cashbook	Date	Amount
वह राशि जो बैंक में प्राप्त हुई किन्तु कैश book में लिखने से रह गयी	20.04.2022	15,000.00
	20.04.2022	1,480.00
	20.04.2022	6,490.00
	17.06.2022	47,410.00
	17.06.2022	9,008.00
	01.07.2022	6,116.00
	12.07.2022	7,550.00
	29.08.2022	3,000.00
	05.08.2022	17.70
	25.09.2022	5,251.00
	30.09.2022	3,000.00
	30.09.2022	3,00,000.00
	03.10.2022	5,000.00
	07.10.2022	2,000.00
	25.10.2022	12,000.00
	30.11.2022	10,000.00
	25.12.2022	839.00
	19.01.2023	6,547.00
	23.01.2023	8,346.00
	30.01.2023	44,633.00
	13.02.2023	9,740.00
	13.02.2023	7,485.00
	13.02.2023	9,520.00
	13.02.2023	1,750.00
	02.03.2023	11,342.00
	09.03.2023	91,460.00
	20.03.2023	3,027.00
		6,28,011.70

मुख्य नगर पालिका अधिकारी
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Amount Difference	Cahbook	Passbook
18.04.2022	10,053.60	10,053.00
21.07.2022	3,054.00	3,034.00
10.01.2023	4,400.00	4,440.00
	23,530.00	23,520.00
Other Diff December		2,097.00
Bank Charges (April)		437.78
Bank Charges (May)		57.82
Bank Charges (june)		73.16
Bank Charge (July)		20.06
Bank Charge (Aug)		525.10
Bank Charge (Sept)		438.37
Bank Charge (Oct)		56.05
Bank Charge (Nov)		90.27
Bank Charge (Dec)		34.22
Bank Charge (Jan)		111.74
Bank Charge (Feb)		745.00
Bank Charge (Mar)		99.89
Closing Balance As Per Cash Book		4,89,788.64
		4,89,788.64

मुख्य नगर पालिका अधिकारी
नगर परिषद धापाहिडा जिला राजगढ़



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB : - CHHAPIHEDA
NAME OF AUDITOR :- RAHUL RAWAT & CO.

NAME OF URB :- CHITRA NAGAR
NAME OF AUDITOR :- RAHUL RAWAT & CO.


Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.				
1	Audit of Revenue	2021-22	2022-23	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	652,581.00	845,333.00	29.54%	Property tax collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
b.	Consolidated Tax	204,604.00	240,450.00	17.52%	Consolidated tax collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
c.	Development Cess	205,572.00	186,421.00	-9.32%	Development Cess collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	177,943.00	183,929.00	3.36%	Education Cess collection has increased slightly.	Council should effort towards increasing the recovery rate in up coming years.
TOTAL (A)		1,240,700	1,456,133			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	426,424.00	620,209.00	45.44%	Rent collection has decreased worstly.	Council should effort to maintain such great revenue recovery.
b.	Water Tax	823,151.00	1,220,630.00	48.29%	Water tax collection has decreased worstly.	Council should effort to maintain such great revenue recovery.
c.	Solid Wastage Management	-	-	0.00%	Tax amount emerged excellently.	Council should effort to maintain such great revenue recovery.
d.	Other Fees & Taxes	1,431,589.00	3,211,888.00	124.36%	Other fees, taxes & charges collection has increased excellently.	Council should effort towards maintaining the growth rate in up coming years.
TOTAL (B)		2,681,164	5,052,727			

GRANT TOTAL (A) + (B) 3,921,864.00 6,508,860.00

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and GST compliances were not followed completely.	Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
3	Audit of Book Keeping	We checked the books of records which maintained and made available for us during the audit by the Municipal Council.	There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future prospective.
4	Audit of FDRs	While Auditing, we found that there was 1 FDR in the ULB. Bank Receipts was not found during the audit for the FD. Detail has been shown as per previous year's audit report.	FDR register was not found & accrued interest was not accounted for.	Proper FDR register should be maintained and updated timely. Accrued interest should be accounted on time.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.


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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	141.90%	The total expenses are slightly high in comparison of revenue receipts.	Council should make efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	17.09%	The capital expenditures are very low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank recocilation statement is being regularly prepared.	BRS were found during the audit.	No observations	No comments

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद छाप्रीहिडा जिला राजगढ़

For RAHUL RAWAT & CO.
Chartered Accountants



Revised Abstract Sheet For Reporting on Audit Paras
2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEF & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
					6	7	8	9	10	11	12
1	2	3	4	5	6	7	8	9	10	11	12
1	Bhopal	Raigarh	Chhaptheda	Municipal Council	845333.00	1967082.00	3076236.00	620209.00	9267736.00	5899000.00	10165700.00

CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE					TOTAL EXPENDITURE		
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES		LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE
13	14	15	16	17	18	19	20	21	22	23	24	25
0.00	3213000.00	1608000.00	4465000.00	31841316.00	15762927.00	1040182.00	7898414.55	0.00	1799703.60	0.00	5462401.00	31963628.15

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद छापेहेडा जिला राजगढ़

For RAHUL RAWAT & CO.
Chartered Accountants

