



## AUDIT REPORT

To  
The Chief Municipal Officer  
Nagar Palika Parishad Chhatarpur,

We have audited the books of accounts maintained under Nagar Palika Parishad Chhatarpur for the year ended on 31<sup>st</sup> March 2023. These statements are the responsibility of management of Nagar Palika Parishad Chhatarpur. Our responsibility is to express an opinion on the receipts and payment, income & expenditure & Balance Sheet reordered in the books of accounts.

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

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

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

Place: Chhatarpur

Date: 15/09/2023

UDIN: 23437167BGYCAP3524

For, Sourabh Jain & Co.  
(Chartered Accountants)

CA. Shivam Agrawal  
(Partner)

M.No. 437167

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## INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA CHHATARPUR

### **1. Report on the Financial Statements**

We have audited the accompanying financial statements of CHHATARPUR NAGAR PALIKA PARISHAD ("the ULB"), which comprise the Balance Sheet for the year ended, Receipt & Payment Account for the year ended & Income & Expenditure for the year ended and Cash flow Statement other explanatory information.

### **2. 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 CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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.

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. 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.

#### **4. 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 and Expenditure Account, Cash Flow Statement and the 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 31<sup>st</sup> March, 2023

#### **5. Basis for Qualified Opinion**

The details which form the basis of qualified opinion are reported in the Internal Financial Controls over Financial Reporting and Annexure 2 annexed to this report.

#### **6. Emphasis of Matters**

We draw attention to the following matters reported in Annexure - 2, annexed to this report. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

- a) Revenue department's do not records Interest on FDR in books of accounts as mentioned in point (iv) of audit of revenue of annexure -2
- b) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point (i) of Audit of Book keeping of annexure-2.
- c) Due to some opening balance differences in a cash book balances and previous year auditor's report balances and other queries related to opening balances mentioned in abstract sheet at point 8 (other audit observations and findings).
- d) Bank reconciliation statement has been prepared. However there is an opening balance difference in a BRS as mentioned in point (iv) of audit of book keeping in annexure 2.
- e) That, the TDS is deducted by the bank on FDR Interest regarding which ULB should file the Income Tax Return for the Refund.
- f) That, closing balance of cash & bank balances of Rs. 28,95,45,219/- (includes cash in hand of Rs. 53,841) of audit report of F.Y. 2021-22 is mismatch from the opening balance of cash book for F.Y. 2022-23 of Rs. 38,38,20,944.30/- of the ULB for which we have received MRL(Management Representation Letter) from the ULB.



7. We further report that:

- 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;
- 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.
- c) The Receipt & Payment Account, Income and Expenditure Account, Cash Flow Statement and Balance Sheet deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income and Expenditure Account and Balance Sheet comply with the Municipal Accounting Material and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the 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.
- g) 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.

Place: Chhatarpur  
Date: 15/09/2023  
UDIN: 23437167BGYCAP3524

For, Sourabh Jain & Co.  
(Chartered Accountants)

  
CA. Shivam Agrawal  
(Partner)  
M.No. 437167

## **Report on Internal Financial Controls over Financial Reporting**

### **1. Report on the Internal Financial Controls of the ULB ("the ULB")**

We have audited the internal financial control over financial reporting of Nagar Palika Parishad Chhatarpur ("the ULB") as of March 31, 2023 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

### **2. 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.

### **3. 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 controls operated effectively in all material respects.

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.



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.

#### **4. Meaning of Internal Financial Controls over Financial Reporting.**

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

- 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 of the ULB; and
- 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.

#### **5. Inherent Limitations of 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 misstatement 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 compliance with the policies or procedures may deteriorate.

#### **6. Qualified opinion**

According to information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2023;

- 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 regards to the potential for fraud when performing risk assessment.



- 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.
- c) The ULB did not have an appropriate internal control system for tax and user charges to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expenses 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 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.
- e) 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.
- f) 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, 2023 based on the criteria established by the ULB.
- g) 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, 2023 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Place: Chhatarpur  
Date: 15/09/2023  
UDIN: 23437167BGYCAP3524

For, Sourabh Jain & Co.  
(Chartered Accountants)

  
CA. Shivam Agrawal  
(Partner)  
M.No. 437167

# NAGAR PALIKA PARISHAD - CHHATARPUR

BALANCE SHEET AS AT 31st MARCH 2023

S. No.	Particulars	Amount (Rs.)	Amount (Rs.)
	<b>SOURCES OF FUNDS</b>		
	Reserves and Surplus		160,664,063
B-1	Municipal (General) Fund	159,759,830	
B-2	Earmarked Funds	904,233	
B-3	Reserves		
	<b>Total Reserves and Surplus</b>		
	Grants, Contributions for Specific Purpose	798,947,631	798,947,631
B-4			
B-5	Secured Loans	7,565,307	7,565,307
B-6	Unsecured Loan		
	<b>Current Liabilities and Provisions</b>		106,563,487
B-7	Deposits received	25,259,780	
B-8	Deposits works		
B-9	Total Current Liabilities	81,303,707	
B-10	Provisions		
	<b>TOTAL SOURCES OF FUNDS (B1 TO B10)</b>		1,073,740,488
	<b>APPLICATION OF FUNDS</b>		
B-11	Fixed Assets		532,915,638
	Gross Block	428,946,490	
	Less: Accumulated Depreciation	0	
	Net Block	428,946,490	
	Capital work-in-progress	103,969,148	
	Total Fixed Assets	532,915,638	
	<b>Investments</b>		53403476
B-12	Investments-General Fund	46,731,000	
B-13	Investments-Other Funds	6,672,476	
	Total Investment	53,403,476	
	<b>Current assets, loans &amp; advances</b>		487421374
B-14	Stock in hand (inventories)		
B-15	Sundry Debtors (Receivables)- Net	29,778,128	
B-16	Prepaid expenses	0	
B-17	Cash and Bank Balances	454,829,122	
B-18	Loans, advances and deposits	2,814,124	
	Accumulated Provision against Loans, Advances and Deposits		
B-18(a)			
B-19	Other Assets		
B-20	Miscellaneous Expenditure (to the extent not Written off)		
	<b>TOTAL APPLICATION OF FUNDS (B11 TO B20)</b>		1,073,740,488

As per our Separate report of even date attached herewith.

For: Nagar Palika Parishad Chhatarpur

CMO

Accountant

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

For: Sourabh Jain & Co.  
(Chartered Accountants)  
(FRN 0015644C)

CA. Shivam Agrawal  
(Partner)

M.No: 437167

Place: Chhatarpur

Date: 15.09.2023

UDIN :23437167BGCYCAP3524

NAGAR PALIKA PARISHAD CHHATARPUR

RECEIPT & PAYMENT STATEMENT  
FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
Opening Balance		Capital Account		
Bank Accounts	383820944.3	Grants, Contribution for Specific Purposes	186574047.1	186574047.1
Capital Account		Current Liabilities	1289040	2400040
Grants, Contribution for Specific Purposes	426822874	Security Deposits Return	1055000	
		Other Liabilities		
Current Assets		Establishment Expenses		177230015
Sundry Debtors Received		Salary, Wages and Bonus	151818362	
Loans Advances & Deposits Received	872854	Benefits and Allowances	19994586	
		Pension	150000	
		Other Terminal and Retirement Benefits	5667005	
Indirect Incomes				79916097
Rates & Tax Revenue	54030337	Administrative Expenses		
Property tax	26091551	Office Maintenance	54713503	
Consolidated Tax (Samukt Kar)	30707151	Rent Water & Taxes	836011	
Education tax (Shiksha Kar)	5131245	Printing and Stationery	1071891	
Nagriya Vikas Uplav	5128700	Insurance	1025649	
Uphoksha Kar	6767978	Audit Fees (CA)	249300	
Water tax (Incl Fee and Charges)	5650725	Audit Fees (Govt. Auditor)	1600000	
Advertisement Tax	652089	Communication Expenses	66689	
Other Taxes	0	Legal Expenses	400287	
		Advertisement and Publicity	842890	
Assigned Revenues & Compensation		Books & Periodicals	1071747	
Taxes & Duties collected by others	18765054	Professional and other fees	258492	
Compensation in lieu of Taxes	160740333	Other Administrative Expenses	17780238	
				134890121
Rental Income From Municipal Properties		Operations & Maintenance		
Rent from Civic Amenities	177469	Rent Charges		
Other Rents	1347	Repairs & Maintenance Infrastructure Assets	2572827	
Rent from Building	10532122	Repairs & Maintenance Civic Amenities	1292137	
		Repairs & Maintenance Buildings	4654253	
		Repairs & Maintenance Vehicles	4027210	
Fees & User Charges		Repairs & Maintenance Others	21171820	
Empowerment & Registration Charges	71423	Other Operating & Maintenance Expenses	49492174	
Licensing Fees	79055	Period, Diesel & Fuel	16880460	
Fees For Certificate Or Extract	163540			
Fees for Grant of Permit	95550	Sent paid for rent items		
Regularization Fees	337700			
Colonizer Navin Karan Fees	235699	Interest & Finance Charges	808095	808095
Penalises and Fees	3562773	Programme Expenses	5756362	5756362
Other Fees	0	Miscellaneous Expenses	2437459	2437459
User Charges				



*(Signature)*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिसर चतरपुर (म.प्र.)

Service/ Administrative Charges	1369420				
Other Charges	5036239				
Sale & Hire Charges					
Sale of Products	4892223			Purchase of Fixed Assets	35485966
Sale of forms and publications	5385			Computer and its accessories	
Sale of Stores & Scraps	1614155			Furniture	369570
	3273483			Electric Equipment	402734
				Power Extension line	14165663
				Vehicle	7099573
					13448426
Other Income				Purchase of Investments	
Deposits Forfeited	28949851			Fixed Deposits	28231000
Lapsed Deposits					26231000
Miscellaneous Income	28949851			Payment of Liabilities	1152000
Recovery from Employees				HUDCO Loan Principal Payment	1152000
Interest From Bank Accounts	3031238				
Security Deposits Received	239088				
				Closing Balance	454829122
				Bank Accounts	454829122
Total	1109670324			Total	1109670324

As per our Separate report of even date attached herewith.

For: Nagar Palika Parishad Chhatrapur

Accountant

CMO

*(Signature)*  
मुख्य वार्डर पालिका अधिकारी  
नगर पालिका पंचिद छत्रपुर (म.प्र.)

For: Sourabh Jain & Co.  
(Chartered Accountants)  
(FIRN 0013644C)

*(Signature)*  
CA. Shyam Lal  
(Partner)  
M.No. 437467  
Place: Chhatrapur  
Date: 15/09/2023

UDIN-23437167BCYC/AP324



NAGAR PALIKA PARISHAD CHHATARPUR

INCOME AND EXPENDITURE STATEMENT  
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Expenditure	Sch No.	Amount (Rs.)	Amount (Rs.)	Sch No.	Amount (Rs.)	Amount (Rs.)
<b>Establishment Expenses</b>	<b>IE-9</b>					
Salaries, Wages and Bonus		163348336	188760189	<b>IE-1</b>	<b>Rates &amp; Tax Revenue</b>	5400037
Benefits and Allowances		19594598			Property Tax	2660151
Pension		15000			Water Tax: Unmetered Supply Domestic	5400721
Other Terminal and Retirement Benefits		5667055			Consolidated Tax (Sanickit Kar)	3707151
					Upbhokta Kar	6767678
					Nagriya Vikas Upkar	5126700
					Education Tax	5131315
					Other Taxes	0
<b>Administrative Expenses</b>	<b>IE-10</b>				Advertisement Tax	652699
Rent Rate and Taxes		3332736	82412822			
Office Maintenance		54713503				
Communication Expenses		66089				
Book & Periodicals		1071717		<b>IE-2</b>	<b>Assigned Revenue and Compensation</b>	179505367
Printing & Stationery		1071891			Taxes and Duties Collected by Others	18765054
Insurance		1025649			Compensation in Lieu to Taxes/Duties	160740333
Audit Fees (CA)		249500			Compensation in lieu to concession	
Audit Fees (Govt. Auditor)		1600000				
Legal Expenses		400287		<b>IE-3</b>	<b>Rental Income from Municipal Properties</b>	105369958
Professional and Other Fees		258492			Rent from Civic Amenities	177469
Advertisement and Publicity		842890			Rent from Office Buildings	1032122
Other Administrative Expenses		17780238			Other Rents	1347
<b>Operation and Maintenance</b>	<b>IE-11</b>					
Power & Fuel		16880460	134890121	<b>IE-4</b>	<b>Fees and User Charges</b>	16973590
Repairs & Maintenance-Infrastructure Assets		25742827			Empowerment & Registration Charges	
Repairs & Maintenance-Civic Amenities		12921377			Licensing Fees	71423
Repairs & Maintenance- Buildings		4654253			Fees for Grant of Permit	79035
Repairs & Maintenance- Vehicles		4027210			Fees for Certificate or Extract	602182
Repairs & Maintenance- Others		21171820			Colonizer Navim Karan Fees	163549
Other Operating & Maintenance Expenses		4942174			Regularization Fees	32770
					Penalties and Fees	95550
					Other Fees	235699
					Service/ Administrative Charges	362773
					Other Charges	1369420
<b>Interest &amp; Finance Charges</b>	<b>IE-12</b>					506239
Bank Charges		13006	80895			
				<b>IE-5</b>	<b>Sale &amp; Hire Charges</b>	4883223
Other Interest		792089			Sale of Products	5385
					Sale of Stores & Scrap	327483
					Sale of Forms & Publication	1614155
<b>Programme Expenses</b>	<b>IE-13</b>					
Election Expenses		2678462	5736362			
Own Programs		3078300				



Handwritten signature and text in Hindi:   
 राजेश कुमार चौधरी (Rajesh Kumar Choudhary)   
 नगर पालिका अध्यक्ष, चतरपुर (Nagar Palika Adhyaksha, Chhatrapur)

Miscellaneous Expenses	IE-15		2437459	Income from Investments-General Fund	IE-6	0
Other Miscellaneous Expenses		2437459		Interest on Investments		0
				Interest Earned	IE-7	2889406
				Interest from Bank Accounts		2889406
				Other Income	IE-8	28949831
				Miscellaneous Income		28949831
				Excess of Expenditure over Income carried to Balance sheet		117292316
Total			415065048	Total		415065048

As per our Separate report of even date attached herewith.

For: Nagar Palika Parishad Chhaharpur

Accountant

CMO

*[Signature]*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका पंचिद छतपुर (म.प्र.)

For: Sourabh Jain & Co.  
(Chartered Accountants)  
(FRN 0015644C)

*[Signature]*  
Chartered Accountant  
(Firm)  
M. No. 457107  
Place: Chhaharpur  
Date: 15.09.2023

UDIN-23437167BCYCAFP524

# NAGAR PALIKA PARISHAD, CHHATARPUR

## CASH FLOW STATEMENT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Sr.no.	Inflow	Amount	Amount
a.	<b>Cash flows from operating activities</b>		
	Gross surplus/ (deficit) over expenditure		(103,265,417)
	<u>Adjustments for</u>		
	Add:		
	Depreciation		
	Interest & finance expenses	808,095	808,095
	Less:		
	Profit on disposal of assets		
	Dividend Income		
	Investment income		
	Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.		
	<u>Changes in current assets and current liabilities</u>		
	(Increase) / decrease in Sundry debtors		
	(Increase) / decrease in Stock in hand		
	(Increase) / decrease in prepaid expenses		
	(Increase) / decrease in other current assets		
	(Increase)/Decrease in Loan, advance and deposits	(1,065,000)	
	(Decrease)/ increase in Deposits received	(1,055,952)	
	(Decrease)/ increase in Deposits works		
	(Decrease)/ increase in other current liabilities	872,854	
	(Decrease)/ increase in provisions		
	Extra ordinary items (Specify)		
	Net cash generated from/ (used in) operating activities (a)	(440,003)	(440,003)
b.	<b>Cash flows from investing activities</b>		
	(Purchase) of fixed assets & CWIP	(35,485,966)	
	(Increase) / Decrease in Special funds/ grants	240,390,659	
	(Increase) / Decrease in Earmarked funds		
	(Purchase) of Investments	(28,231,000)	
	Add:		
	Proceeds from disposal of assets		
	Proceeds from disposal of investments		
	Investment income received		
	Interest income received		
	Net cash generated from/ (used in) investing activities (b)	176,673,693	176,673,693

*(Signature)*

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



c.	Cash flows from financing activities		
	Add:		
	Loans from banks/others received		
	Less:	(1,152,000)	
	Loans repaid during the period		
	Loans & advances to employees		
	Loans to others	(808,095)	
	Finance expenses		
	Net cash generated from (used in) financing activities	(1,960,095)	(1,960,095)
	©		
	Net increase/ (decrease) in cash and cash equivalents (a + b + c)		174,273,595
	Cash and cash equivalents at beginning of period	383,820,944	383,820,944
	Cash and cash equivalents at end of period		454,829,122
	Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i.	Cash Balances		454,829,122
ii.	Bank Balances		
iii.	Scheduled co-operative banks		
iv.	Balances with Post offices		
v.	Balances with other banks		
	Total		454,829,122

Note: items in () brackets denote as that they are to be deducted

As per our Separate report of even date attached herewith.

For: Nagar Palika Parishad Chhatarpur

Accountant


For: Sourabh Jain & Co.  
(Chartered Accountants)  
(FRN 0015644C)

CA. Shivam Agrawal  
(Partner)  
M.No: 437167

Place: Chhatarpur

Date: 15.09.2023

UDIN-23437167BGYCAP3524

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

**Schedule: IE-1 Tax Revenue**

Account Code	Particulars	Current Year (Rs.)
11001	Property Tax	
11002	Water Tax: Unmetered Supply Domestic	26,991,551.00
11001	Consolidated Tax (Sonekti Kar)	5,650,723.00
11001	Uphokta Kar	3,707,151.00
11001	Nagriya Vikas Upkar	6,767,978.00
11006	Education Tax	5,128,700.00
11007	Vehicle Tax	5,131,245.00
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement Tax	-
11012	Pilgrimage Tax	652,989.00
11001	Export Tax	-
11060	Cess	-
11080	Other Taxes	-
	Sub-total	54,030,337.00
11090	Less: Tax Remission and Refund	-
	Sub-total	-
	<b>Total Tax Revenue</b>	<b>54,030,337.00</b>


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

Account Code	Particulars	Current Year (Rs.)
1109001	Property Tax	-
1109002	Water Tax	-
1109003	Sewerage Tax	-
1109004	Conservancy Tax	-
1109011	Others	-
	<b>Total Refund and Remission of Tax Revenue</b>	<b>-</b>

**Schedule: IE-2 Assigned Revenue and Compensation**

Account Code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected by Others	18,765,054.00
12020	Compensation in Lieu to Taxes/Duties	160,740,333.00
12030	Compensation in lieu to concession	-
	<b>Total assigned revenues &amp; compensation</b>	<b>179,505,387.00</b>



  
**नगर वास्तु अभिकारी**  
**नगर पालिका, पनसद, छतरपुर (म.प्र.)**

Schedule: IE-3 Rental Income from Municipal Properties


Account Code	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	
13020	Rent from Office Buildings	177,469.00
13030	Rent from Guests Houses	
13040	Rent from lease of lands	10,352,122.00
13080	Other Rents	
	Sub-total	
13090	Less: Rent Remission and Refunds	1,347.00
	Total Rental Income from Municipal Properties	10,530,938.00

Schedule: IE-4 Fees & User Charges

Account Code	Particulars	Current Year (Rs.)
14010	Empadment & Registration Charges	
14011	Licensing Fees	71,423.00
14012	Fees for Grant of Permit	79,055.00
14013	Fees for Certificate or Extract	6,032,182.00
14014	Colonizer Navami Karan Fees	163,549.00
14015	Regularization Fees	327,700.00
14020	Penalties and Fees	95,550.00
14040	Other Fees	235,690.00
14050	User Charges	3,562,773.00
14070	Service/ Administrative Charges	-
14080	Other Charges	1,369,420.00
	Sub-total	5,036,239.00
14090	Add: Rent Remission and Refunds	16,973,590.00
	Sub-total	-
	Total Rental Income from Fees & User Charges	16,973,590.00

Schedule: IE-5 Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	
15011	Sale of Forms & Publication	5,585.00
15012	Sale of Stores & Scrap	1,614,155.00
15030	Sale of Others	3,273,483.00
15040	Hire Charges for Vehicles	-
15041	Hire Charges of Equipments	-
	Total Income from Sale & Hire Charges income head wise	4,893,223.00

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



**Schedule: IE-6 Income from Investments-General Fund**

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	
17020	Dividend	-
17030	Income from projects taken up on commercial	
17040	Profit from Sale Investments	
17080	Others	
	<b>Total Income from Investments</b>	<b>-</b>

**Schedule: IE-7 Interest Earned**

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	
17120	Interest on Loans and advances to Employees	2,889,406.00
17130	Interest on Loans to Others	
17180	Other Interest	
	<b>Total Interest Earned</b>	<b>2,889,406.00</b>

**Schedule: IE-8 Other Income**

Account Code	Particulars	Current Year (Rs.)
18010	Deposit Forfeited	
18011	Lapsed Deposits	
18020	Insurance Claim Recovery	
18030	Profit on Disposal of Fixed Assets	
18040	Recovery from Employees	
18050	Unclaimed Refund/ Liabilities	
18060	Excess Provision written back	
18080	Miscellaneous Income	28,949,851.00
	<b>Total Other Income</b>	<b>28,949,851.00</b>



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**नगर पालिका परिसर छतरपुर (म.प्र.)**

**Schedule: IE-9 Establishment Expenses**

Account Code	Particulars	Current Year (Rs.)
211010	Salaries, Wages and Bonus	163,348,536.00
211020	Benefits and Allowances	19,594,598.00
21030	Pension	150,000.00
21040	Other Terminal and Retirement Benefits	5,667,055.00
	<b>Total Establishment Expenses</b>	<b>188,760,189.00</b>

**Schedule: IE-10 Administrative Expenses**

Account Code	Particulars	Current Year (Rs.)
220110	Rent Rate and Taxes	3,332,736.00
22011	Office Maintenance	54,713,503.00
22012	Communication Expenses	66,089.00
22020	Book & Periodicals	1,071,747.00
22021	Printing & Stationery	1,071,891.00
22030	Travelling & Conveyance	-
22040	Insurance	1,025,649.00
22050	Audit Fees (CA)	249,300.00
22050	Audit Fees (Govt. Auditor)	1,600,000.00
22051	Legal Expenses	400,287.00
22052	Professional and Other Fees	258,492.00
22060	Advertisement and Publicity	842,890.00
22061	Membership & Subscription	-
22080	Other Administrative Expenses	17,780,238.00
	<b>Total Administrative Expenses</b>	<b>82,412,822.00</b>



*Sharma*  
**मुख्य नगर वालिब्र अधिकारी**  
**नगर पालिका परिषद छतरपुर (म.प्र.)**



**Schedule: IE-11 Operation & Maintenance**

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	
23020	Bulk Purchases	16,880,460.00
23030	Consumption of Stores	-
23040	Hire Charges	-
23050	Repairs & Maintenance-Infrastructure Assets	25,742,827.00
23051	Repair & Maintenance-Civic Amenities	12,921,377.00
23052	Repair & Maintenance- Buildings	4,654,251.00
23053	Repair & Maintenance- Vehicles	4,027,210.00
23059	Repair & Maintenance- Others	21,171,820.00
23080	Other Operating & Maintenance Expenses	49,492,174.00
	<b>Total Operations &amp; Maintenance</b>	<b>134,890,121.00</b>

**Schedule: IE-12 Interest & Finance Charges**

Account Code	Particulars	Current Year (Rs.)
24010	Interest on Loans from Central Government	
24020	Interest on Loans from State Government	
24030	Interest on Loans from Government Bodies & Associations	
24040	Interest on Loans from International Agencies	
24050	Interest on Loans from Banks & Other Financial Institutions	
24060	Other Interest	795,089.00
24070	Bank Charges	13,006.00
24080	Other Finance Expenses	
	<b>Total Interest &amp; Finance Charges</b>	<b>808,095.00</b>



**श्री. अश्वि नगर पाटिक्क अधिकारी**  
**नगर पालिका परिसर छतरपुर (म.प्र.)**

Schedule: IE-13 Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	2,678,062.00
25020	Own Programs	3,078,300.00
25030	Share in Programs of Other	
	<b>Total Programme Expenses</b>	<b>5,756,362.00</b>

Schedule: IE-14 Provisions & Write off



Account Code	Particulars	Current Year (Rs.)
27010	Provisions for Doubtful Receivables	
27020	Provision for Other Assets	
27030	Revenues Written off	
27040	Assets Written off	
27050	Miscellaneous Expenses Written off	
	<b>Total Provisions &amp; Write off</b>	

Schedule: IE-15 Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on Disposal of Assets	
27120	Loss on Disposal of Investments	
27180	Other Miscellaneous Expenses	2,437,459.00
	<b>Total Miscellaneous Expenses</b>	<b>2,437,459.00</b>

Schedule: IE-16 Prior Period Items

Account Code	Particulars	Current Year (Rs.)
	Income	
28020	Other-Revenues	
28040	Other-Income	
	Sub-total (a)	
	Expenses	
28050	Refund of Taxes	
28060	Refund of Other Revenues	
28080	Other Expenses	
	Sub-total (b)	
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>

  
 श्री अरुण कुमार आनंदकर  
 ऑडिटर  
 ऑडिट ऑफिस, धारपुर (महाराष्ट्र)  


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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bus Service	Commercial Project	General Account
31010	Balance as per last account					
31090	Additions during the year					
	• Surplus for the year					
	• Transfers					
	• Adjustments (Current year)					
	Total (Rs.)					27,652,146
31099	Deduction during the year					
	• Deficit for the year					
	• Transfers					
	• Adjustments (Current year)					27,652,146
31010	Balance at the end of the current year					17292316
						199,796,880

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

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



*(Signature)*  
**मुख्य नगर पालिक अधिकारी**  
**चनार पालिका परिषद छतरपुर (म.प्र.)**

## Schedule B-3 Reserve

Account Code	Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions During the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution					
31220	Borrowing Redemption Reserve					
31230	Special Funds					
31240	Statutory Reserve					
31250	General Reserve	904233		904233		904233
31260	Revaluation Reserve					
31271	Capital Reserve					
	Previous Year Adjustments					
	Total Reserve Funds	904233	0	904233		904233



*Sh. Jain*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद झरपुर (म.प्र.)

**Schedule B-4: Grants & Contribution for Specific Purpose**

Account Code	Particulars	Central Government	State Government	Grants from Other Bodies	Grants From Financial Institutions	Other Specify	Grand Total
0- Operating Balance		32010	32020	32030	32040	32080	
1-9 Additions to the Grants*		57,583,311	524,129,381	400,000		(23,560,720)	584,556,972
Grant received during the year						0	0
" Interest / Dividend earned on Grant Investments		160,764,847	20,012,335	246,045,692			426,822,874
Profit on disposal of grant investments		1662	140,170				141,832
Previous Year Adjustments							0
Other Additions (Specify)							0
Total (a)		160,766,490	20,152,505	246,045,692	0	0	426,964,786
Total (a+b)		218,354,820	544,281,886	246,045,692	0	(23,560,720)	985,521,678
(c) Payments out of Funds							
" Capital Expenditure on Fixed		22,270,178					22,270,178
" Capital Expenditure on other		105,100,000					137,281,348
Revenue Expenditure on		691,5003		32,939,848			6,911,003
" Salary, Wages and allowances etc.		691,5003					19,672,115
" Repair and Maintenance		1691,9553	2,763,162				0
Rest							0
" Other							0
Loss on disposal of grant Investments							0
Diminution in Value of Special		420,950	53,1				430,403
Other Administrative Charges -		151,617,484	2,763,215	32,193,348,00	0		186,571,047
Total (c)		66,737,336	541,518,671	214,232,946	0	(23,560,720)	798,947,651
<b>Net Balance at the year end (a-b+c)</b>							

**Schedule B-5 : Secured Loans**

Account Code	PARTICULARS	Current Year (Rs.)
33010	Loans from Central Government	
33020	Loans from State Government	
33030	Loans from Govt. Bodies & Association	7,565,307.00
33040	Loans from international agencies	
33050	Loans from banks & other financial institution	
33060	Other Term Loans	
33070	Bonds & Debentures	
33080	Other Loans	
	<b>Total Secured Loan</b>	<b>7,565,307.00</b>

Note:-

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



**मुख्य नगर पालिका अधिकारी**  
**नगर पालिका सीन्ट्रल कार्यालय (मु.पा.)**

Schedule - B-6 Unsecured Loan

Account Code	PARTICULARS	Current Year (Rs.)
33110	Loans from Central Government	
33120	Loans from State Government	
33130	Loans from Govt. Bodies & Associations	
33140	Loans from International agencies	
33150	Loans from banks & other financial institutions	
33160	Other Term Loan	
33170	Bonds & Debentures	
33180	Other Loans	
	<b>Total Un- Secured Loan</b>	

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

Schedule - B-7 Deposits Received

Account Code	PARTICULARS	Current Year (Rs.)
34010	From Contractor	25,259,790
34020	From Revenues	
34030	From Staff	
34080	From Other	
	<b>Total - Deposits Received</b>	<b>25,259,790</b>

Schedule - B-8 Deposits Work

Account Code	PARTICULARS	Current Year (Rs.)
34110	Civil Works	
34120	Electric Works	
34180	Others	
	<b>Total of Deposits Work</b>	

Schedule - B-9 Total Current Liabilities

Account Code	PARTICULARS	Current Year (Rs.)
35010	Creditors	11580174
35011	Employee Liabilities	
35012	Interest Accrued and Due	2496725
35020	Recoveries payable	
35030	Government Dues Payable	
35040	Refunds Payable	872,854.00
35041	Advance Collection of Revenues	66,403,954.00
35080	Others Current Liabilities	81,303,707.00
	<b>Total Current Liabilities</b>	



મજીયા વગેરે પાલિકા અધિકારી  
કચ્છ પાલિકા પરિષદ છત્રપુર (મ.પ.)

Schedule B-10 Provisions

Account Code	PARTICULARS	Current Year (Rs.)
36010	Provisions for Expenses	
36020	Provisions for Interest	
36030	Provisions for Other Assets	
	<b>Total Provisions &amp; Write off</b>	

Schedule B-12: Investments - General Funds

Account Code	PARTICULARS	With whom invested	Face value (Rs.)	Current Year carrying cost (Rs.)	Previous Year Face Value (Rs.)
42010	* Central Government Securities				
42020	* State Government Securities				
42030	* Debentures and Bonds				
42040	* Preference Shares Equity Shares				
42050	* Units of Mutual Funds				
42060	* Other Investment (FDR's)			28211000	18500000
	<b>TOTAL INVESTMENTS GENERAL FUND</b>			<b>28211000</b>	<b>18500000</b>

Schedule B-13: Investments - Other Funds

Account Code	PARTICULARS	With whom invested	Face value (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
42110	* Central Government Securities				
42120	* State Government Securities				
42130	* Debentures and Bonds				
42140	* Preference Shares Equity Shares				
42150	* Units of Mutual Funds			6672476	6672476
42160	* Other Investment			6672476	6672476
	<b>TOTAL INVESTMENTS OTHER FUND</b>				



प्रमुख नगर पालिका अधिकारी  
नगर पालिका महेन्द्र छतपुर (म.प्र.)

## Schedule B-14: Stock in Hand (Inventories)

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

## Schedule - B-16: Prepaid Expenses

Account Code	PARTICULARS	Current Year (Rs.)
44010	Establishment	
44020	Administrative	
44030	Operations & Maintenance	0
	Total Prepaid expenses	0

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

Account Code	PARTICULARS	Current Year (Rs.)
45010	Cash Balance	
	Balance with Bank - Municipal Funds	
45021	Nationalized Bank (As per B-17a)	29972645.2
45022	Scheduled Banks	
45023	Scheduled Co-Operative Banks	
45024	Post Office	
	Sub - Total	29972645.2
	Balance with Bank - Special Funds	
45041	Nationalized Bank	
45042	Other Scheduled Banks	
45043	Scheduled Co-Operative Banks	
45044	Post Office	
	Sub - Total	
	Balance with Bank - Grant Funds	
45061	Nationalized Bank (As per B-17a)	155102276.6
45062	Other Scheduled Banks	
45063	Scheduled Co-Operative Banks	
45064	Post Office	
	Sub - Total	155102276.6
	Total Cash and Bank Balance	454829121.8

## Schedule B-18: Loans, Advances, and deposits

Account Code	Particular	Opening Balance at the beginning of the year (Rs.)	Paid During the current year (Rs.)	Recovered during the year	Balance Outstanding at the end of the year (Rs.)
46010	Loans and advance to employees	1,749,124			1,749,124
46020	Employee Provident Fund				0
46030	Loans to others				0
46040	Advance to suppliers and Contractor			1065000	0
46050	Advance to others				1,065,000
46060	Deposit with External Deposit Agencies				0
46060	Other Current Assets				0
	Sub Total	1,749,124		1,065,000	2,814,124
	Less : Accumulated Provisions Against Loans, Advances and Deposits	0			0
	Total Loans, advances, and deposits	1,749,124		0	2,814,124



श्रीरम्य नगर पालिका अधिकारी  
नगर पालिका मंसिर १५





Schedule B-18(p)- Accumulated Provision against Loans, Advances and Deposits

Account Code	PARTICULARS	Current Year (Rs.)
46110	Loans to Others	
46120	Advances	
46130	Deposits	
	<b>Total Accumulated Provisions</b>	

Schedule B-19: Other Assets

Account Code	PARTICULARS	Current Year (Rs.)
47010	Deposit Works	
47030	Other Asset Control Account	
	<b>Total other Assets</b>	

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

Account Code	PARTICULARS	Current Year (Rs.)
48010	Loan issue Expenses	
48020	Discount on issue of loans	
48030	Other	
	<b>Total Miscellaneous Expenditure</b>	



*[Signature]*  
 राज्य नगर पालिका अधिकारी  
 विस्व पालिका परिसर छत्रपुर (म.प्र.)

Schedule B-11 FIXED ASSETS

Account	Particulars	GROSS BLOCK			Accumulated Depreciation		NET BLOCK	
		Opening balance	Addition during the year	Deduction during the year	Gross value at the end of the year	Opening balance	At the end of current year	At the end of Previous year
41010	Land and Buildings							
	Land	4,586,306			4,586,306		4,586,306	4,586,306
	Lakes & ponds	1,752,500			1,752,500		1,752,500	1,752,500
41020	Buildings	58,096,399			58,096,399		58,096,399	58,096,399
	Infrastructure Assets							
41030	Roads and Bridges	171,585,176			171,585,176		171,585,176	171,585,176
41031	Sewerage & Drainage	68,137,012			68,137,012		68,137,012	68,137,012
41032	Water ways	31,016,202			31,016,202		31,016,202	31,016,202
41033	Public Lighting	26,485,845	21265236		47,751,081		47,751,081	26,485,845
41034	Bridges	2,650,282			2,650,282		2,650,282	2,650,282
41040	Plant & Machinery	2,274,436			2,274,436		2,274,436	2,274,436
41050	Vehicles	19,151,072	134,8426		32,599,498		32,599,498	19,151,072
41060	Office & other equipment's	1,757,987	369570		2,127,557		2,127,557	1,757,987
41070	Furniture & Fixtures	1,576,932	402734		1,979,666		1,979,666	1,576,932
41080	Other fixed assets	4,390,375			4,390,375		4,390,375	4,390,375
	TOTAL	393,460,524	35485966		428,946,490		428,946,490	393,460,524
412	Capital WIP	103,969,148			103,969,148		103,969,148	103,969,148

## NOTE:-

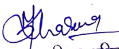
- \* Land includes annexeure 1 & 1A
- \* Building includes Annexeure 2 & 2A
- \* Depreciation on Roads & Bridge includes Annexeure 3 & 4
- \* Office & other Equipment's includes Annexeure 13,14,15A



प्रमुख नगर पालिका अधिकारी  
 नगर पालिका परिषद फारसपुर (म.प्र.)

**Schedule B- 15 : Sundry Debtors (Receivables)**


Account Code	Particular	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 Years				11088236
	More than 5 years				11088236
	Sub - Total				
	Less :State Government Cesses/ Levies in Taxes- Control Accounts				
	<u>Net Receivables of Property Taxes</u>				11088236
43119	<u>Receivables of Other Taxes</u>				
	Less than 3 Years				
	More than 3 years				13382883
	Sub - Total				13382883
	Less :State Government Cesses/ Levies in Taxes- Control Accounts				
	<u>Net Receivables of Others Taxes</u>				13382883
43120	<u>Receivables of Cess Other Taxes</u>				
	Less than 3 Years				
	More than 3 years				422536
	Sub Total				422536
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 Years				
	More than 3 years				4063598
	Sub Total				4063598
43140	<u>Receivables from Other Sources</u>				
	Less than 3 Years				
	More than 3 years				820875
	Sub Total				820875
43180	<u>Receivables from Governments</u>				
	<u>Total of Sundry Debtors (Receivables)</u>		0	0	29778128

  
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**Schedule: B17 (a) Balance With Nationalized Banks**

Account Code	PARTICULARS	Current Year (Rs.)
	<b>Balance with Banks- Municipal Funds</b>	
45021	Nationalized Banks	
	Bank of Baroda (7697)	66267911.01
	State bank of india hatwara (1275)	196990238.6
	HDFC (4140)	21880916.82
	SBI SME (300)	5026499
	CANARA (1498)	3694544.93
	Punjab and sind bank (2414)	432533.88
	AU Small finance bank (5722)	5434201.00
	<b>Sub-Total (a)</b>	<b>299726845.24</b>
	<b>Balance with Banks -Grant Funds</b>	
45061	Nationalized Bank Balances as per Yojna	
	Mukhyamantri adho sanrachna Yojna	8753407.60
	PMAY	700000.00
	Amrit Yojna	134219950.00
	Swachha Bharat Mission	2678919.00
	NULM	0.00
	Sanjivni	8750000.00
	<b>Sub-Total (b)</b>	<b>155102276.60</b>
	<b>Total (a+b)</b>	<b>454829121.8</b>

  
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# NAGAR PALIKA PARISHAD, CHHATARPUR


## ANNEXURE 1

Name of ULB: Municipal council, Chhatarpur

Name of Auditors: M/s Sourabh Jain & Co.

## AUDIT OF REVENUE

	Head	Receipt in Rs.		Growth	Observation	Suggestion
		Year 2021-22	Year 2022-23			
	Sampatti Kar	15310407	26991551	176.30%	Growth rate is Positive	Satisfactory
	Samkeit Kar	3673356	3707151	100.92%	Growth rate is Positive	Satisfactory
	Nagriya Vikaas Upkar	2893241	5128700	177.26%	Growth rate is Positive	Satisfactory
	Upbhokta Kar	6077461	6767978	111.36%	Growth rate is Positive	Satisfactory
	Shiksha Upkar	2282334	5131245	224.82%	Growth rate is Positive	Satisfactory
	Bhawan Bhumi Kiraya	9524950	10530938	110.56%	Growth rate is Positive	Satisfactory
	Jal Kar	3126984	5650723	180.71%	Growth rate is Positive	Satisfactory
	Other Taxes	1600197	652989	40.81%	Growth rate is Negative	More attention is required

  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

## Annexure -2


Heading	SR. NO.	Points to be Checked.	Remarks
<b>Audit of Revenue</b>	i.	The auditor is responsible for audit of revenue from various sources.	We have audited the sources of revenue of nagar palika parisad on sampling basis on vouchers and receipt books provided for the audit.
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have checked the revenue receipt from counter files and money received is deposited in the respective bank account, sometimes delay was observed because of Holiday/Saturday/Sunday.
	iii.	Percentage of revenue collection increases decreases in various heads in property tax, samekit kar ,shiksha upkar, Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have observed that Percentage of revenue collection increases in various heads in property tax, samekit kar, siksha upkar, nagariya vikas upkar and other tax, compared to previous year. As per Annexure -1.
	iv.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There has been found a 11 days delay of a cheque to be deposited into the bank account. As per Annexure-3.
	v.	The entries in cash book shall be verified.	We have verified all entries in the cash book and we have found any discrepancy related to FDR there is accrued interest of Rs. 1,40,871/- on BOB FDR A/c on which TDS Amount

*[Signature]*  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23


			of Rs. 14,088/- deducted which is not reported in cash book as well as in a Balance Sheet.
	vi.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	No lapse found in the revenue recovery and the payments voucher & Rokariya receipts cash book.
	vii.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	As specified in Point (iv) above that interest income is not accounted in cash book.
	viii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	There is no investment made by the Nagar Palika Parishad.
<b>Audit of Expenditure</b>	i.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditure under all the schemes on the test check basis and found no discrepancies.
	ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in order.
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked the monthly balance of the cashbook and are found in order.
	iv.	He shall verify that the expenditure for a particular scheme is	We have verified that expenditure of particular scheme were not over budgeted and spent according to

  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

		limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	guidelines, directives, acts and rules issued by Government of India and State Government.
	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government.	The expenditure incurred is in accordance with guidelines issued.
	vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have checked the transaction and financial propriety is found within the limits of sanction authority.
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	No such case found.


  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

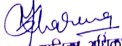
	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	Project wise utilization certificate (uc's) provides and hence we have verified that it is tallied with income and expenditure record and creation of fixed assets.
	ix.	The auditor is responsible for audit of the temporary advances have been fully recovered.	No such case found.
<b>Audit of Book Keeping</b>	I.	The auditor is responsible for audit of all 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 Earnest Money Deposits, as prescribed under MP MAM.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies (ULBs). Any discrepancies shall be brought to the notice of Commissioner/CMO.	Store Register are maintained by the ULB but the same has not been verified by us.
	iii.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions	Advance Register is maintained by the ULB and All the case of non-recovery have been specifically mentioned in audit report. As per Annexure -4.

  
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## Audit Report of Nagar Palika Chhatarpur for FY 2022-23

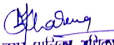
		of advances. All the cases of non-recovery shall be specifically mentioned in audit report.	
	iv.	The auditors shall verify that all the temporary advances have been fully recovered.	Advance Register is maintained by the ULB and it is mentioned in point (iii) above.
	v.	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Bank Reconciliation Statement has been prepared by the ULB and it is also provided to us and same has been attached with report. However there is a opening difference in a BRS of Rs. 28,70,072.37/- of SBI (1275), 20027.18/- of HDFC (4140) and Rs. -12,85,512.41/- of BOB (7697) has not been explained to us by the ULB. As per Annexure -5
	vi.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Nagar Palika Parishad should enquire on timely basis for clarifying the head under which the grants are provided by the government.
	vii.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	There is no maintenance of fixed Assets Register. Therefore, we are unable to physically verify the fixed Assets.
	viii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The reconciliation of receipt and payment of project fund is not prepared and not found in order.
<b>Audit of FDR.</b>	I.	The auditor is responsible for audit of all Fixed deposit and term deposits.	We have audited the fixed deposits register which has been provided to us.

  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records of FDR's are maintained.
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	No such cases are observed.
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Interest on FDR has not been found in cash book and same has been reported above in Point (iv) of Audit of Revenue.
<b>Audit of Tenders/Bid</b>	i.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited the Tenders/bids. As per random sampling to tender document procedure which is followed by the NAGAR PARISHAD given below. a. First publish information in newspaper. b. Second charging fees for the application security deposit and selecting the most appropriate. c. Third for most appropriate application given work order.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	We have checked and found that the competitive tendering procedure has been followed.
	iii.	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.

  
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## Audit Report of Nagar Palika Chhatarpur for FY 2022-23

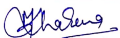
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	There is no tender called where guarantee is required to be called.
	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Bank Guarantee has been maintained by the ULB against the Amrut Yojna. (Grant)
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	There is no such cases has been found.
<b>Audit of Grants and Loans.</b>	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	Utilization certificate are prepared by the ULB for the purpose of audit.
	ii.	He is responsible for audit of grants received from state government and its utilization.	Grant must be recorded under proper heading so that it utilization can be recorded and entries in the cash book should be done on which amount is received.
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset	NA

  
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## Audit Report of Nagar Palika Chhatarpur for FY 2022-23

		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.	
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	There is no diversion of funds.

  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

Abstract Sheet for reporting on Audit for financial year 2022-23

Sr. No.	Parameters	Description	Observation in Brief	Suggestion
1.	Audit of Revenue	We have audited the revenue of nagar palika parishad from various sources.	1. As per enclosed report	1. Serve notice for pending recovery.
2.	Audit of Expenditure	1. We have performed test check of payment vouchers entered in the main cash book and grant register	1. As per enclosed report	Nil
3.	Audit of Book Keeping	1. We checked all the books of accounts prepared by the ULB (Main cash book, cashier cash book, Grant Register etc.)	1. We observed that ULB has not maintained fixed Assets Register.	1. ULB should prepare Fixed assets register and update it time to time.
4.	Audit of FDR	We have checked FDR and found that ULB is maintaining FD Register.	FDR register is maintained.	NA
5.	Audit of Tenders/Bids	We have test checked the tender/bid file and found that the process have been properly followed and was as per the rules.	As per enclosed report	NA
6.	Audit of Grants & Loans	We have checked and verified the grants received from central and state government.	As per enclosed report	NA




*[Signature]*  
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# Audit Report of Nagar Palika Chhatarpur for FY 2022-23

7.	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We did not observe any of such cases	As per enclosed report	NA
8.	a) Percentage of revenue expenditure (Establishment salary, Operation and maintenance) with respect to revenue receipts (Tax & Non Tax)	Revenue Expenditure of Rs. 41,50,65,048/- and Revenue Receipts as mentioned is Rs. 29,77,72,732/- (Revenue Expenditure / Revenue Income) = 139.39% approx.	We observed that Revenue Expenditure is majorly done from Establishment Expenses and Operation and Maintenance Expenses against which revenue income from own resources is very low.	We suggest that ULB should take strict action to recover the tax by issuing notice to the public.
	b) Percentage of capital expenditure with Total expenditure.	Capital Expenditure of Rs. 25,38,03,053.10/- against the total expenditure of Rs. 65,48,41,202.1 = 38.76% approx.	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	
9.	Whether all the temporary advances have been fully recovered or not.	We have checked Advance register is maintained by the ULB.	We observe that advance register is properly maintained and updated time to time.	We suggest that ULB should take strict action for the recovery of temporary advances.



  
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## Audit Report of Nagar Palika Chhatarpur for FY 2022-23

10.	Whether bank reconciliation statements is being regularly prepared.	Bank Reconciliation Statement have been prepared.	We observe that there is an opening difference are mentioned in the BRS and the same has been attached with the report as per Annexure-5.	We suggest that ULB should rectify such opening balance difference from the BRS.
11.	<b><u>OTHER AUDIT OBSERVATIONS AND FINDINGS</u></b>	<ol style="list-style-type: none"> <li>1. There is an opening balance of FD of Rs. 185,00,000/- have been found regarding which we have not received any clarification from the ULB.</li> <li>2. There is an opening balance of Rs. 10,39,69,148/- for Capital Work in Progress regarding which we have not received any clarification from the ULB.</li> <li>3. There is an opening balance of other current liabilities of Rs. 6,64,03,954/- and other investments of Rs. 66,72,476/- regarding which we have not received any clarification from the ULB.</li> <li>4. We have not received any clarification regarding sundry debtors/creditors of ULB.</li> <li>5. There is an opening balance of statutory reserve of Rs. 9,04,233/- regarding which we have not received any clarification.</li> <li>6. There is a cash balance of Rs. 53,841/- which is not verified by us and as per the communication with the management there is no such cash balance is coming in the books of account.</li> <li>7. TDS of Rs. 37,096 has been deducted against which the income earned by the ULB. As per our opinion ULB should file Income Tax Return.</li> </ol>		



  
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## NAGAR PALIKA PARISHAD, CHHATARPUR

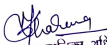
### ANNEXURE 3

Name of ULB: Municipal council, Chhatarpur

Name of Auditors: M/s Sourabh Jain & Co.

### AUDIT OF REVENUE

Date of Deposit	Particulars	Revenue Record in cash book	Delay in days	Amount (Rs.)
2nd May, 2022	Cheque	13th May, 2022	11 days	2693

  
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# NAGAR PALIKA PARISHAD, CHHATARPUR

## ANNEXURE 4

Name of ULB: Municipal council, Chhatarpur  
Name of Auditors: M/s Sourabh Jain & Co.

### Non-Recovery of Advances Given by th ULB

SR. No.	Name of advance payee	Purpose	Advance receipt date	Opening Amount (Rs.)	Closing Amount (Rs.)
1	Shulabh International Social Service Organization Bhopal	Construction of convenient toilets near the bus stand and near Galla Mandi.	03/02/2006	880,000	880,000
2	Shulabh International Social Service Organization Bhopal	construction of dry toilets	09/03/2007	879,000	879,000
3	Shri Miralidhar Shukla Saha. Rule. Advocate.	for court expenses	08/01/2008	5,000	-
4	Shri Miralidhar Shukla Saha. Rule. Advocate.	travel advance	28/05/2009	3,000	-
5	Shri Miralidhar Shukla Saha. Rule. Advocate.	Mela Jalvihar 2022-23 advance	962 /24-10-13	8,000	-
6	Shri Basant Choubey	for orchestra program	27/10/2010	20,000	20,000
7	Shri Basant Choubey	for orchestra program	17/10/2011	27,000	27,000
8	Shri Basant Choubey	for orchestra program	13/10/2014	60,000	60,000
9	Shri Basant Choubey	For laughter challenge	21/10/2014	40,000	40,000
10	Secretary Muskan Jyoti Committee Lucknow	Solid Residual Plan (Balance)	28/04/2007	8,384	8,384
11	Secretary Muskan Jyoti Committee Lucknow	Solid Residual Plan (Balance)	31/08/2007	689,292	689,292
12	Secretary Muskan Jyoti Committee Lucknow	Solid Residual Plan (Balance)	28/01/2008	689,292	689,292
13	Shri Kamesh Pathak Deputy Adv. General High Court Chhatarpur	Case no. of Shri Mohan Chaurasia. 516/12	20/06/2012	10,000	10,000
14	Shri Abhishek Khare Advocate Chhatarpur	for Shop case in mela ground	966/ 8-10-2015	10,000	10,000
15	Shri Abhishek Khare Advocate Chhatarpur	Case no. W.P. No. For court work of 1220/2016	3144/ 31-03-16	5,000	5,000
16	M.P. Electricity Board Chhatarpur	Temporary electricity connection at Dussehra ground (By Shri A.K. Dixit)	05/10/2011	5,000	5,000



*M. Shrivastava*  
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17	M.P. Electricity Board Chhatrapur (Soni)	Temporary electricity connection at Dassehra ground (By Shri Shankar Lal)	22/10/2011	20,000	20,000
18	Shri Jagdish Prasad Mishra (Assistant Grey-2)	For registration of pickup vehicle	13-14	10,000	-
19	Mr. Pradeep Panchauli (Retired CMO)	For school cultural program	02/11/2012	15,000	-
20	Mr. Ankit Arjariya - Deputy Engineer	Regarding closure of Pachergat Amicut gate	19/03/2019	50,000	-
21	Shri N.K. Trivedi Advocate	Brahma Kumari Ashram Chhatrapur against Municipal Corporation Chhatrapur case no. N.G.T.A.No. 48/ 2015 C2 (Green Tribunal Bhopal)	11/52/07-11-15	10,000	10,000
22	Shri Rajendra Kumar Napti (Assistant Grey-2)	Advance for vehicle hire to Bhopal	42/29-06-15	10,000	-
23	Shri Umesh Nahar Shramik (Daily Inspector)	For Ujjain Simhastha Fair	17/03/2016	5,000	5,000
24	Shri Mahadev Awasthi Raj. Deputy	Mela Jalvihar 2016-17 Bhajan Evening	10/09/20-10-16	45,000	45,000
25	Mr. Ashok Dixit Deputy Engineer	Mela Jalvihar for the year 19-20	772/19-10-19	850,000	850,000
26	Mr. Ankit Arjariya - Deputy Engineer	Transfer Salary Advance	25/05/2021	67,000	67,000
27	Shri Arvind Kumar Tiwari	26 January 20 Regarding preparation of Amrit Yojana For One G Tournament	20-01-2020	70,000	-
28	Umashankar Khate	For food arrangements during Corona epidemic	12/25/22-02-2020	100,000	100,000
29	Shree Brajendra kumar Anuragi	Dak Ticket Kray	13/65/31-03-20	50,000	-
30	Shree Bahuram Chaurasiya	Mela Jalvihar 2022-23	763/08-12-2022	3,000	3,000
31	Shree Kailash Rai	Mela Jalvihar 22-23	848/19-10-2022	100,000	100,000
32	Shree Nazar ahmad ansari	Mela Jalvihar 2022-23	848/19-10-2022	50,000	50,000
33	Shree Srajan Gupta	Mela Jalvihar	848/19-10-2022	300,000	300,000
34	Smt Sashi Prabha Singh	Mela Jalvihar 2022-23	848/19-10-2022	45,000	45,000
35	Shree Ravindra Pal Tiwari	Mela Jalvihar 2022-23	848/19-10-2022	40,000	40,000
		Total		4,640,968	5,007,968



*Sh. Chandra*  
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# NAGAR PALIKA PARISHAD, CHHATARPUR

## ANNEXURE 5

Name of ULB: Municipal council, Chhatarpur


Name of Auditors: M/s Sourabh Jain & Co.

## AUDIT OF BOOK KEEPING

### Bank Reconciliation Statement State Bank Of India (1275)

	Balance as per Bank Account	201536870.13
<b>April</b>		
<b>Add :-</b>		
02/04/2022	Earlier Cheque Debited in April	10000.00
02/04/2022	Earlier Cheque Debited in April	10000.00
02/04/2022	Earlier Cheque Debited in April	10000.00
02/04/2022	Earlier Cheque Debited in April	5000.00
02/04/2022	Earlier Cheque Debited in April	5000.00
02/04/2022	Earlier Cheque Debited in April	5000.00
04/04/2022	Earlier Cheque Debited in April	5000.00
04/04/2022	Earlier Cheque Debited in April	10000.00
05/04/2022	Earlier Cheque Debited in April	1608568.00
06/04/2022	Earlier Cheque Debited in April	5000.00
06/04/2022	Earlier Cheque Debited in April	5000.00
07/04/2022	Earlier Cheque Debited in April	10000.00
07/04/2022	Earlier Cheque Debited in April	10000.00
07/04/2022	Earlier Cheque Debited in April	2000.00
07/04/2022	Earlier Cheque Debited in April	5000.00
07/04/2022	Earlier Cheque Debited in April	10000.00
08/04/2022	Earlier Cheque Debited in April	10000.00
13/04/2022	Earlier Cheque Debited in April	10000.00
16/04/2022	Earlier Cheque Debited in April	2000.00
16/04/2022	Earlier Cheque Debited in April	10000.00
16/04/2022	Earlier Cheque Debited in April	2500.00
18/04/2022	Earlier Cheque Debited in April	5000.00
20/04/2022	Earlier Cheque Debited in April	5000.00
22/04/2022	Earlier Cheque Debited in April	10000.00
25/04/2022	Earlier Cheque Debited in April	2000.00
26/04/2022	Earlier Cheque Debited in April	10000.00
22/04/2022	Income Not Taken in Bank (Rajesh Ahirwar)	5000.00
<b>Less :-</b>		
18/04/2022	Expense not Found In Bank	-50086.00
<b>May</b>		
<b>Add :-</b>		



  
 Sourabh Jain  
 नगर पालिका परिषद छतारपुर (म.प्र.)

09/05/2022	Earlier Cheque Debited in May	10000.00
20/05/2022	Earlier Cheque Debited in May	10000.00
24/05/2022	Earlier Cheque Debited in May	5000.00
26/05/2022	Earlier Cheque Debited in May	10000.00
30/05/2022	Earlier Cheque Debited in May	2000.00
30/05/2022	Earlier Cheque Debited in May	2000.00
31/05/2022	Earlier Cheque Debited in May	2000.00
<b>June</b>		
Add :-		
14/06/2022	Earlier Cheque Debited in June	2000.00
21/06/2022	Earlier Cheque Debited in June	2000.00
06/06/2022	Earlier Cheque Debited in June	2000.00
06/06/2022	Earlier Cheque Debited in June	2000.00
Less :-		
01/06/2022	MPLAD not Found in Bank	-23000.00
<b>July</b>		
Add :-		
04/07/2022	Income Not Taken in Bank	30200.00
<b>August</b>		
Less :-		
05/08/2022	MPLAD not Found in Bank	-56000.00
<b>September</b>		
Add :-		
13/09/2022	MPLAD Income not Found in Bank	10000.00
Less :-		
22/09/2022	Contra Adjustment	-1379902.00
<b>November</b>		
Less :-		
14/11/2022	Contra Adjustment	-270.00
<b>December</b>		
Less :-		
09/12/2022	MPLAD not Found in Bank	-35000.00
Add :-		
14/12/2022	Income Not Taken in Bank	30000.00
<b>January</b>		
Less :-		
06/01/2023	MPLAD not Found in Bank	-35000.00
30/01/2023	MPLAD not Found in Bank	-23000.00
<b>February</b>		
Add :-		
09/02/2023	MPLAD Income not Found in Bank	76000.00
Less :-		
14/02/2023	MPLAD not Found in Bank	-36000.00
<b>March</b>		
Less :-		



*Sharma*  
 मुख्यालय नगर पालिका अधिकारी  
 नगर पालिका परिषद छतरपुर (म.प्र.)

05/03/2023	kyamantri Kanyadan Yojna Exp. not found in b	-199000.00
20/03/2023	MPLAD not Found in Bank	-258000.00
31/03/2023	MPLAD not Found in Bank	-161000.00
21/03/2023	Contra Adjustment	-1503569.00
Add :-		
31/03/2023	MPLAD Income not Found in Bank	79000.00
05/03/2023	kyamantri Kanyadan Yojna Income not found in	22000.00
	Cash Book Balance To be on 31-03-2023	199860311.13
	Balance as per Cash Book as on 31st March	196990238.76
	Difference	2870072.37
Reason	Due to Opening Difference in Balance	2870072.37
		0.00



*S. S. Jain*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद छतरपुर (म.प्र.)

# NAGAR PALIKA PARISHAD, CHHATARPUR

## ANNEXURE 5

Name of ULB: Municipal council, Chhatarpur

Name of Auditors: M/s Sourabh Jain & Co.

## AUDIT OF BOOK KEEPING

### Bank Reconciliation Statement

#### Bank of Baroda (7697)

	Balance as per Bank Account	60714385.60
Add :-		
07/04/2022	Income not found in bank	348580.00
07/04/2022	Income not found in cash book	-167894.00
20/04/2022	Exp not found in cash book	50086.00
22/04/2022	INCOME DIFF	1.00
01/04/2022	Contra Adjustment	-28177.00
04/04/2022	prior period income receive current month	-128249.00
04/06/2022	prior period income receive current month	-4330.00
23/06/2022	Income not found in cash book	-11000.00
04/07/2022	Income Not Taken in Bank	-30200.00
22/09/2022	Contra Adjustment	1379902.00
23/02/2023	Exp not found in cashbook	10215.00
31/03/2023	Income not found in cash book	-89045.00
30/03/2023	Income not found in cash book	-58785.00
21/03/2023	INCOME DIFF	50.00
27/03/2023	INCOME DIFF	4484.00
31/03/2023	INCOME DIFF	1418235.00
23/03/2023	Exp not found in cashbook	26242.00
22/03/2023	Exp not found in cashbook	20713.00
29/03/2023	Exp not found in cashbook	23616.00
21/03/2023	Contra Adjustment	1503569.00
	Cash Book Balance To be on 31-03-2023	64982398.60
	Balance as per Cash Book as on 31st March	66267911.01
	Difference	-1285512.41
Reason	Due to Opening Difference in Balance	1285512.41



*Sourabh Jain*  
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नगर पालिका परिषद छतरपुर (म.प्र.)

# NAGAR PALIKA PARISHAD, CHHATARPUR

## ANNEXURE 5

Name of ULB: Municipal council, Chhatarpur

Name of Auditors: M/s Sourabh Jain & Co.

## AUDIT OF BOOK KEEPING

### Bank Reconciliation Statement

#### HDFC (4140)

	Balance as per Bank Account	22041476.90
Less:-		
02/01/2023	Income not found in cash book	390.00
03/01/2023	Income not found in cash book	17135.00
04/01/2023	Income not found in cash book	5577.00
06/01/2023	Income not found in cash book	4297.00
11/01/2023	Income not found in cash book	2974.00
11/01/2023	Income not found in cash book	80.00
16/01/2023	Income not found in cash book	76516.00
17/01/2023	Income not found in cash book	80.00
17/01/2023	Income not found in cash book	2002.00
18/01/2023	Income not found in cash book	2879.00
19/01/2023	Income not found in cash book	2340.00
24/01/2023	Income not found in cash book	4795.00
27/01/2023	Income not found in cash book	560.00
30/01/2023	Income not found in cash book	1937.00
31/01/2023	Income not found in cash book	19241.00
Add:-	Contra Adjustment	270.00
	Cash Book Balance To be on 31-03-2023	21900943.90
	Balance as per Cash Book as on 31st March	21880916.82
	Difference	20027.08
Reason	Due to Opening Difference in Balance	20027.18



*Sourabh Jain*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद छतरपुर (म.प्र.)



# NAGAR PALIKA PARISHAD, CHHATARPUR

Revised Abstract sheet for reporting on Audit para  
2022-2023 Income & Expenditure information

Verified Abstract sheet for reporting on Audit para 2022-2023 Income & Expenditure information																											
Name	U.B. Type	REVENUE RECEIPTS						CAPITAL RECEIPTS					REVENUE EXPENDITURE										CAPITAL EXPENDITURE				Total Expenditure
		Property Tax	Other Tax Revenue	Fees & user Charges	Revenue from Municipal Property	Assigned Revenue	Revenue from Contributions, Subsidies & Grants	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total Receipts	Establishment Expenses	Administrative Expenses	Operation & Maintenance Expenses	Interest Charges	Other Expenses	Loan Repayment (Principal)	Grant Repayment (Principal)	Other Grant Expenditure	State Finance Commission Expenditure	Central Finance Commission Expenditure	Other Grant Expenditure	Other Capital Expenditure		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		
Nagar Palika Municipal Parishad Chhatrapur	Municipal	29992351	21085796	1077594	10580948	170815507	0	2860851	16784847	20013131	24615692	72866127	17723015	7991697	13986121	88495	837821	115200	1541784	252315	1541784	252315	519154	460776	6694320		

*Shiv*  
Name of Auditor: Chhatrapur Nagar Palika  
Membership No: 587157  
Contact No: 7000615544  
E-Mail: nchhatrapur@gmail.com

*Shah*  
मुख्य वगर पालिका अधिकारी  
नगर-पालिका परिसर छतपुर (म.प्र.)