

CHICHOLI NAGAR PARISHAD

AUDIT REPORT 2019-20

**AUDITOR:
NPJS & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of CHICHOLI NAGAR PARISHAD

1. Report on the Financial Statements

We have audited the accompanying financial statements of CHICHOLI NAGAR PARISHAD ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and a summary of the significant accounting policies and 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. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in his office in addition to the above scope.

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नगर अधिकारी चिचोली





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 & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2020.


5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 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.
- Details of Scheme Cash Book and their bank statements are not provided by the ULB.
- Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.


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d) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. We further report that:

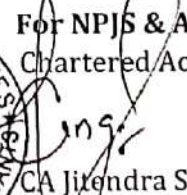
- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described on 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.
- The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- 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.
- The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 31/03/2021

UDIN:21421786AAAAAP6010


15/06/2021
गुजरात राज्य सरकार
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For NPJS & Associates
Chartered Accountants

CA Jitendra Singh
(Partner)
MRN - 421786



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 controls over financial reporting of CHICHOLI NAGAR PARISHAD ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

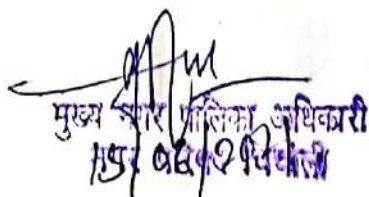
2. Management's Responsibility for Internal Financial Controls

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,


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15/08/2020





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 Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- 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 inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2020 based on the criteria established by the ULB.


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नाम: 15/07/2020





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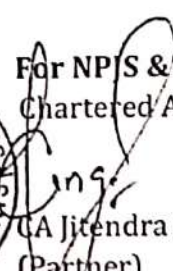
We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 31/03/2021


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For NPJS & Associates
Chartered Accountants


CA Jitendra Singh
(Partner)
MRN - 421786



Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.
We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.
- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification on test check basis. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.
- 5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us.
- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly & monthly target.

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15/06/2021





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

We have verified that no FDR's are in the possession of ULB.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

As mentioned above, no FDR's are in the possession of ULB.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

We have verified monthly balances of the cashbook on test check basis no issue of any difference in totalling amount was noticed in course of our verification.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.

No such instance has been noticed during the course of our verification.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by

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competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO). No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon. We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances have been fully recovered. Details regarding temporary advances were not provided and hence we cannot comment on whether all temporary advances have been fully recovered or not.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not provided the following register as prescribed under MP MAM:-

-Stock registers

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- Staff advance registers
- Fixed asset registers

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

We have verified the balances of cash book with respective bank statements which are maintained by ULB, of which found that all balances are correctly tallied with each other. However scheme's cash book and their respective bank statements are not provided to us resultantly same are not duly verified. Details of whom are mentioned below:-

S.No.	BANK NAME	Account No.
1	Central Bank of India	6198
2	Central Bank of India	25152
3	Central Bank of India	4465
4	Central Bank of India	4848
5	Central Bank of India	5324
6	Central Bank of India	93492

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

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Grant registers were verified as made available to us and found them complete and balanced. Entries verified from grant register with cash book on test basis and found them to be correctly recorded.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
Separate cash book were not made available to us for verification. So cannot comment on that.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
ULB has not FDR's in its possession.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
ULB has not FDR's in its possession.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
No FDR is in possession of ULB which invested at low rate of interest than the prevailing rate or for renewal during the year.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
ULB has not FDR's in its possession.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

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नगरपालिका विजिली





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

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization. On the verification of grants received from central government, we found that the balance of grant registers maintained and balance in accounting system with ULB records is verified with each other.
- 2) He is responsible for audit of grants received from State Government and its utilization. On the verification of grants received from state government, we found that the balance of grant registers maintained and balance in accounting system with ULB records is verified with each other.

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नगर/डा/२६/१९९९





- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not.

Details of loan repaid and balance outstanding at year end is provided in the table below:

Quarter	Installment date	Interest paid(Rs.)	Principal repayment(Rs.)	Total Payment
1st Quarter	31/05/2019	35,377.00	31,400.00	66,777.00
2nd Quarter	27/08/2019	34,531.00	31,400.00	65,931.00
3rd Quarter	30/11/2019	33,301.00	31,415.00	64,716.00
4th Quarter	12/02/2020	31,566.00	32,312.00	63,878.00
TOTAL				261,302.00

Loan from HUDCO has been utilized for the purpose of creation of below assets:-

- Roads and Culverts
- Drainage
- Footpath

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

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Other Audit Observations


1. Non Recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Municipal Corporation as of 31 march 2020 a sum of Rs.25.67 lakhs(approx.) plus Interest and Penalties were outstanding against the tax payers, although the ULB has power under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding dues. Failure to invoke its powers resulted in non recovery of outstanding dues and resources crunch, leading to hindrance in development works.

Non recovery of taxes

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	SampattiKar	715,295	288,716	426,579	519,694	147,273	372,421	799,000
2	SamekitKar	460,680	166,440	294,240	211,800	53,160	158,640	452,880
3	JalKar	645,976	67,300	578,676	328,800	7,440	321,360	900,036
4	NagriyaVikasUpkar	191,104	76,914	114,190	147,870	43,080	104,790	218,980
5	Shikshaupkar	188,231	82,239	105,992	132,431	42,007	90,424	196,416
	Total	2,201,286	681,609	1,519,677	1,340,595	292,960	1,047,635	2,567,312
	Total Un-Recovered amount							2,567,312

Date: 31/03/2021


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For NPJS & Associates
Chartered Accountants

Jitendra Singh
(Partner)
MRN- 421786

Reporting on Audit Paras for Financial Year 2019-20

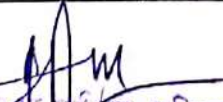
Name of ULB:

ChicholiNagar Parishad

Name of Auditor:

NPJS & Associates, Chartered Accountants

S. no	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. Statutory deductions should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure	431.86% $(1,75,30,587.50/40,59,341.45) \times 100$		


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	(Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	45.15% $(1,44,32,996/3,19,63,583) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 2 (9) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA


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 नगरपालिका, काठमाडौं



Annexure C

Name of ULB Chicholi Nagar Parishad
Name of Auditor NPJS & Associates

S. no.	Parameters	Discription			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	Rajaswa Kar Wasooli	Year 2018-19	Year 2019-20	% of Growth		
1	Property Tax	Rs. 2,19,412.00	Rs. 4,35,989.00	98.71%	Collections wrt dues of corrent year is around 35% which is average. Need to improve collection efforts of previous years dues and also proper register with Previous dues should be maintained.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	Rs. 1,70,031.00	Rs. 2,19,600.00	29.15%	Collections wrt dues of corrent year is around 36% which is average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past and current due collections.
3	Nagriya Vikas Upkar	Rs. 1,04,032.00	Rs. 1,19,994.00	15.34%	Collections wrt dues of corrent year is around 35% which is also average. Growth with respect to previous year is in upward trend which need to improve further.	ULB should impose strict penalties and legal actions to improve past and current due collections.
4	Shiksha Upkar	Rs. 62,230.00	Rs. 1,24,246.00	99.66%	Collections wrt dues of corrent year is around 39% which is too average. Need to improve collection efforts of previous years dues. Growth with respect to previous year is improved.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	Rs. 5,55,705.00	Rs. 8,99,829.00	61.93%		
	Gair-Rajaswa Wasooli					
1	Jal Upbhokta Prabhar	Rs. 65,750.00	Rs. 74,740.00	13.67%	Collections wrt dues of corrent year is around 8% which is quite below average.	ULB should impose strict penalties and legal actions to improve past and current due collections.
	Total	Rs. 65,750.00	Rs. 74,740.00	13.67%		
	Grand Total	Rs. 6,21,455.00	Rs. 9,74,569.00	56.82%		

मुख्य नगर पालिका अधिकारी
नगरपालिका
2076/2077



Annual Financial Statement

For the Financial Year

2019-20

CHICHOLI NAGAR PARISHAD

(Balance Sheet/Income & Expenditure A/c / Receipt & Payment A/c)

CHICHOLI NAGAR PARISHAD
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2019 to 31st March 2020

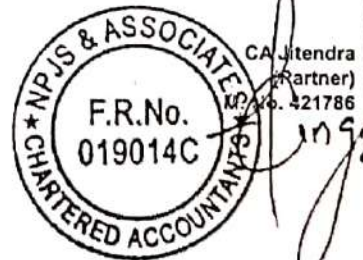
	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	17,55,040.00	4,92,728.25
	Assigned Revenues & Compensation	IE-2	96,20,787.00	-
	Rental Income From Municipal Properties	IE-3	6,81,763.00	4,29,545.00
	Fees & User Charges	IE-4	91,830.00	53,545.00
	Sale & Hire Charges	IE-5	1,39,620.00	64,010.00
	Revenue Grants, Contributions & Subsidies	IE-6	2,10,54,501.33	2,43,51,542.93
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	-	10,63,612.00
	Other Income	IE-9	1,33,199.00	-
	TOTAL -INCOME		3,34,76,740.33	2,64,54,983.18
B	EXPENDITURE			
	Establishment Expenses	IE-10	78,89,062.00	70,34,129.00
	Administrative Expenses	IE-11	50,73,180.00	48,39,299.95
	Operations & Maintenance	IE-12	30,83,114.00	39,38,658.00
	Interest & Finance Expenses	IE-13	1,38,029.50	1,917.20
	Programme Expenses	IE-14	1,80,236.00	3,93,671.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	-
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	1,20,070.00
	Depreciation	B-11	1,37,28,340.00	1,22,01,957.33
	TOTAL - EXPENDITURE		3,00,91,961.50	2,85,29,702.48
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		33,84,778.83	(20,74,719.30)
D	Add/Less : Prior Period Items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		33,84,778.83	(20,74,719.30)
F	Less : Transfer to Reserve Funds		-	1,06,378.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		33,84,778.83	(21,81,097.30)

FOR AND ON BEHALF OF
NAGAR PARISHAD CHICHOLI
DISTRICT BETUL

For NPJS and Associates
Chartered Accountants

[Signature]
ACCOUNTS OFFICER
15/06/2021
नगर पालिका चिचोली

[Signature]
CHIEF MUNICIPAL OFFICER
मुख्य नगर अधिकारी
नगर पालिका चिचोली



CHICHOHI NAGAR PALIKA
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1100100	Property Tax		5,19,694.00	-
1100131	Samekit Kar		2,11,800.00	4,04,103.00
1100200	Water Tax		7,43,245.00	-
1100300	Sewerage Tax		-	1,922.25
1100400	Conservancy Tax		-	-
1100500	Lighting Tax		-	-
1100600	Education Tax		1,32,431.00	51,442.00
1100700	Vehicle Tax		-	-
1100800	Tax on Animals		-	-
1100900	Electricity Tax		-	-
1101000	Professional Tax		-	-
1101100	Advertisement Tax		-	-
1101200	Pilgrimage Tax		-	-
1101300	Export Tax		-	-
1105100	Octroi & Toll		-	-
1108000	Other Taxes		-	-
1108021	Town Development Cess		1,47,870.00	35,261.00
	Sub-Total		17,55,040.00	4,92,728.25
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		-	-
	Sub-Total		17,55,040.00	4,92,728.25
	Total Tax Revenue		17,55,040.00	4,92,728.25

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1201000	Taxes and Duties collected by others		84,000.00	-
1202000	Compensation in lieu of Taxes/ duties		-	-
	- Octroi Compensation		95,36,787.00	-
	- Export Tax Compensation		-	-
	- Passenger Tax Compensation		-	-
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		96,20,787.00	-

Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1301000	Rent from civic Amenities		6,81,763.00	4,29,545.00
1302000	Rent From Office Buildings		-	-
1303000	Rent From Guest House		-	-
1304000	Lease Rent		-	-
1308000	Other Rents		-	-
	Sub-Total		6,81,763.00	4,29,545.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		6,81,763.00	4,29,545.00
	Total Rental Income From Municipal Properties		6,81,763.00	4,29,545.00

मुख्य कार्यपालिका अधिकारी
31/08/2019 चिचोली



Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1401000	Empanelment & Registration Charges		-	1,180.00
1401100	Licensing Fees		-	-
1401200	Fees for Grant Permit		4,880.00	1,500.00
1401300	Fees for Certificate or Extract		-	-
1401400	Development Charges		-	-
1401500	Regularisation fees		50.00	-
1402000	Penalties and Fines		-	-
1404000	other Fees		7,520.00	45,865.00
1405000	User Charges		79,380.00	5,000.00
1406000	Entry Fees		-	-
1407000	Service/ Administrative Charges		-	-
1408000	Other Charges		-	-
	Sub-Total		91,830.00	53,545.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		91,830.00	53,545.00
	Total Income from Fees & User Charges		91,830.00	53,545.00

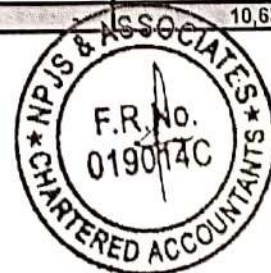
Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1501000	Sale of Products		1,000.00	-
1501100	Sale of Forms & Publications		1,29,600.00	64,010.00
1501200	Sale of stores & scrap		9,020.00	-
1503000	Sale of others		-	-
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		1,39,620.00	64,010.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1601001	Grant State Govt.		2,10,54,501.33	2,43,51,542.93
1601021	Grant From Other Org.		-	-
1601011	Grant From Central Govt.		-	-
1601091	Grant Revenue - Grant Revenue Expenditure		-	-
	Total Revenue Grants ,Contributions & Subsidies		2,10,54,501.33	2,43,51,542.93

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	-

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1711000	Interest From Bank Accounts		-	8,28,908.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	2,34,704.00
1718000	other Interest		-	-
	Total Interest Earned		-	10,63,612.00

मुख्य लेखाधिकारी
मुख्य लेखाधिकारी



Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		12,500.00	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Asset		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		1,20,699.00	-
	Total other Income		1,33,199.00	-

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2101000	Salaries, Wages and Bonus		74,22,702.00	66,82,844.00
2102000	Benefits and Allowances		2,58,840.00	3,51,285.00
2103000	Pension		2,07,520.00	-
2104000	Other Terminal & Retirement Benefits		-	-
	Total Establishment Expenses		78,89,062.00	70,34,129.00

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2201000	Rent, Rates and Taxes		88,200.00	-
2201100	Electricity Charges		33,51,735.00	26,77,369.00
2201200	Communication Expenses		13,107.00	92,299.00
2202000	Books & Periodicals		10,406.00	3,350.00
2202100	Printing & Stationary		1,83,630.00	2,34,039.00
2203000	Travelling & Conveyance		8,22,289.00	9,71,047.00
2204000	Insurance		77,265.00	47,527.00
2205000	Audit Fees		35,400.00	1,11,130.00
2205100	Legal Expenses		24,500.00	-
2205200	Professional and other Fees		-	-
2206000	Advertisement and Publicity		3,64,664.00	5,64,201.00
2208000	Other Administrative Expenses		1,01,984.00	1,38,337.95
	Total Administrative Expenses		50,73,180.00	48,39,299.95

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2301000	Power & Fuel		-	6,91,562.00
2302000	Bulk Purchase		-	-
2303000	Consumption Stores		-	4,10,790.00
2304000	Hire Charges		-	-
2305000	Repairs & Maintenance - Infrastructure Assets		2,29,335.00	9,30,225.00
2305100	Repairs & Maintenance - Civic Amenities & Water Works		1,88,084.00	2,27,927.00
2305200	Repairs & Maintenance - Building		42,070.00	7,53,965.00
2305300	Repairs & Maintenance - Vehicles		6,22,286.00	3,26,851.00
2305400	Repairs & Maintenance - Furniture		6,620.00	76,680.00
2305500	Repairs & Maintenance - Office Equipments		40,250.00	2,75,152.00
2305600	Repairs & Maintenance - Electrical Appliances		10,485.00	-
2305700	Repairs & Maintenance - Plant & Machinery		2,56,514.00	-
2305900	Repairs & Maintenance - Others		-	99,141.00
2308000	Other Operating & Maintenance Expenses		16,87,470.00	1,46,365.00
	Total Operations & Maintenance		30,83,114.00	39,38,658.00

Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt. Bodies & Associations		1,35,521.00	-
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		2,508.50	1,917.20
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		1,38,029.50	1,917.20

मुख्य निदेशिका
नगर पालिका चिखली



Schedule IE-14 : Programme Expenses			
Account Code	Particulars	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2501000	Election Expenses		
2502000	Own Programmes	1,60,236.00	81,555.00
2503000	Share in Programs of others	20,000.00	3,12,116.00
	Total Programme Expenses	1,80,236.00	3,93,671.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2601000	Grants [Water Works Maintenance-PHE]		
2602000	Contributions [PMAY and Other Schemes]	-	-
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16 : Provisions & Write off			
Account Code	Particulars	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2701000	Provisions for doubtful receivables		
2702000	Provision for other assets	-	-
2703000	Revenues written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17 : Miscellaneous Expenses			
Account Code	Particulars	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
2711000	Loss on disposal of Assets		
2712000	Interest & Penalty On Tax	-	-
2718000	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	1,20,070.00

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1850000	Income		
1851001	Taxes	-	-
1852001	Other- Revenues	-	-
1853001	Recovery of revenues written off	-	-
1854001	Other Income	-	-
	Sub Total Income (a)	-	-
2850000	Expenses		
2855001	Refund of Taxes	-	-
2856001	Refund of other Revenues	-	-
2858080	other Expenses	-	-
	Sub Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

मुख्य कार्यकारी अधिकारी
नगरपालिका चिकित्सालय



TABLE :1

CHICHOLI NAGAR PARISHAD
BALANCE SHEET
As on 31ST MARCH 2020

	Particulars	Schedule No.	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	3,38,95,655.94	3,05,10,877.11
	Earmarked Funds	B-2	6,06,834.00	6,06,834.00
	Reserves	B-3	5,08,91,160.73	6,00,31,477.28
	Total Reserves and Surplus		8,53,93,650.67	9,11,49,188.39
A-2	Grants, Contributions for Specific Purpose	B-4	7,12,14,327.56	7,04,29,077.89
	Loans			
A3	Secured Loans	B-5	3,13,449.00	4,39,250.00
	Unsecured Loans	B-6	-	-
	Total Loans		3,13,449.00	4,39,250.00
	TOTAL SOURCES OF FUNDS (A1-A3)		15,69,21,427.23	16,20,17,516.28
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		12,35,06,272.11	11,66,99,077.11
	Less : Accumulated depreciation		5,84,30,345.10	4,47,02,005.10
	Net Block		6,50,75,927.01	7,19,97,072.01
	Capital Work in Progress		-	-
	Total Fixed Assets		6,50,75,927.01	7,19,97,072.01
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	27,63,037.10	20,38,207.10
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	9,28,83,797.90	9,14,50,299.95
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		9,56,46,835.00	9,34,88,507.05
B4	Current Liabilities and Provisions			
	Deposits received	B-7	33,32,808.34	30,53,469.34
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	4,68,526.44	4,14,593.44
	Provisions	B-10	-	-
	Total Current Liabilities		38,01,334.78	34,68,062.78
B5	Net Current Assets (B3-B4)		9,18,45,500.22	9,00,20,444.27
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		15,69,21,427.23	16,20,17,516.28
	Notes to the Balance Sheet	B-21		

FOR AND ON BEHALF OF
NAGAR PARISHAD CHICHOLI
DISTRICT BETUL

For NPJS and Associates
Chartered Accountants

[Signature]
ACCOUNTS OFFICER
15/06/2020
नगर परिषद चिचोली

[Signature]
मुख्य सहायक निदेशक
नगर परिषद चिचोली



[Signature]
Rajendra
(Rartner)
M. No. 421786

CHICHOLI NAGAR PARISHAD

As on 31.03.2020

Schedule B-1 : Municipal (General) Fund (Rs.)

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	3,05,10,877.11
	Addition during the year	-
	. Surplus for the year	33,84,778.83
	. Transfers from PHE FDR	-
	Total (Rs.)	3,38,95,655.94
	Deductions during the year	-
	. Deficit for the year	-
	. Transfers	-
	Balance at the end of the Current year	3,38,95,655.94

मु.न.प.स. चिचोली
नगर प.स. वि.क.स.



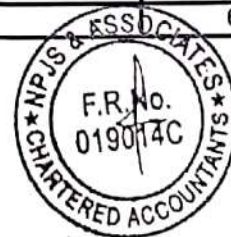
CHICHOLI NAGAR PARISHAD

As on 31.03.2020

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

Particulars	Special Funds	Sanchit Nidhi	Total
ACCOUNT CODE			
(a) Opening Balance	6,06,834.00	-	6,06,834.00
(b) Additions to the Special Fund			-
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 Investments			-
* Other Addition (Specify nature)			-
Total (b)	-	-	-
(c) Payments out of Funds			
[i] Capital Expenditure on			
* Fixed Assets		-	-
* others			
[ii] Revenue Expenditure on			
* Salary , Wages and allowances etc.			
* Rent other administrative Charges			
* [iii] Other			-
* Loss on disposal of Special fund Investments			
* Diminution in Value of Special Fund Investments			
* Transferred to Municipal Fund			-
Total (c)	-	-	-
Advances for expenses (d)			-
Net Balance at the year end (a+b)-(c+d)	6,06,834.00		6,06,834.00


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 न/5/00/2 विधाली



CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	-	1,03,14,358.00	1,03,14,358.00	-	1,03,14,358.00
3121100	Capital Reserve	6,00,31,477.28	14,82,481.45	6,15,13,958.73	2,09,37,156.00	4,05,76,802.73
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	6,00,31,477.28	1,17,96,839.45	7,18,28,316.73	2,09,37,156.00	5,08,91,160.73

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	1,72,86,050.56	5,31,43,027.33	-	-	7,04,29,077.89
(b) Additions to the Grants*					
* Grants received during the year	62,32,469.00	1,31,93,300.00	-	-	1,94,25,769.00
* Interest / Dividend earned on Grant Investments	-	-	-	-	-
* Profit on disposal of Grant Investments	-	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-	-
* Other Addition	-	-	-	-	-
Total (b)	62,32,469.00	1,31,93,300.00	-	-	1,94,25,769.00
Total (a+b)	2,35,18,519.56	6,63,36,327.33	-	-	8,98,54,846.89
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other	46,22,640.00	56,91,718.00	-	-	1,03,14,358.00
* Revenue Expenditure on	1,42,919.00	81,83,242.33	-	-	83,26,161.33
* Salary , Wages and allowances etc.	-	-	-	-	-
* Rent	-	-	-	-	-
* Other:	-	-	-	-	-
* Loss on disposal of Special fund Investments	-	-	-	-	-
* Dimunition in Value of Special Fund Investments	-	-	-	-	-
* Grants Refunded	-	-	-	-	-
* Other administrative Charges	-	-	-	-	-
Total (c)	47,65,559.00	1,38,74,960.33	-	-	1,86,40,519.33
Net Balance at the year end (a+b)-(c)	1,87,52,960.56	5,24,61,367.00	-	-	7,12,14,327.56

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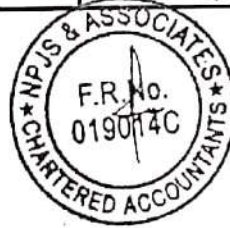
As on 31.03.2020

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies (HUDCO)	3,13,449.00	4,39,250.00
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	3,13,449.00	4,39,250.00

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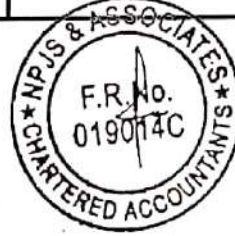
CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-


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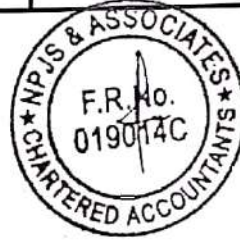
As on 31.03.2020

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	33,31,308.34	30,53,469.34
3401011	Security Deposit	-	-
3402001	Water deposit	1,500.00	-
3403000	Employees Deposit	-	-
Total Deposits Received		33,32,808.34	30,53,469.34

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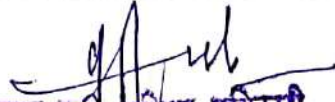
CHICHOLI NAGAR PARISHAD

As on 31.03.2020

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Rent Deposit)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-


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Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Loan	-	-
3502000	Recoveries Payable	3,22,125.44	49,389.65
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	1,46,401.00	3,65,203.79
	Total Other Liabilities	4,68,526.44	4,14,593.44

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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CHICHOLI NAGAR PARISHAD
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Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	5	6	7	8	10	11	12
4101000	Land	-	-	-	-	-	-	-	-	-
4102000	Building	1,51,13,200.00	17,35,249.00	-	1,68,48,449.00	15,79,862.87	5,61,421.00	20,81,283.87	1,47,87,165.13	1,35,33,337.13
4103000	Roads and Bridges	6,74,71,566.44	19,28,061.00	-	6,93,99,627.44	3,00,32,084.33	91,87,031.00	3,92,19,115.33	3,01,80,512.11	3,74,39,482.11
4103100	Sewerage and Drainage	1,13,45,760.00	69,436.00	-	1,14,15,196.00	31,22,915.24	8,10,215.00	39,33,130.24	74,82,065.76	82,22,844.76
4103200	Water Ways	45,92,499.67	7,03,835.00	-	52,96,334.67	7,76,552.71	3,05,123.00	10,81,675.71	42,14,658.96	38,15,946.96
4103300	Public Lighting	46,86,157.00	5,805.00	-	46,91,962.00	25,43,694.20	4,91,527.00	30,35,221.20	16,56,740.80	21,42,462.80
4103400	Solid Waste Management	-	10,65,090.00	-	10,65,090.00	-	2,75,413.00	2,75,413.00	7,89,677.00	-
4104000	Plants & Machinery	15,74,372.00	2,47,042.00	-	18,21,414.00	7,22,617.85	1,63,297.00	8,85,914.85	9,35,499.15	8,51,754.15
4105000	Vehicles	82,00,162.00	2,20,818.00	-	84,20,980.00	52,25,430.40	16,87,231.00	69,12,661.40	15,08,318.60	29,74,731.60
4106000	Office & other Equipments	4,69,510.00	1,26,053.00	-	6,15,563.00	2,22,543.80	63,931.00	2,86,474.80	3,29,088.20	2,66,966.20
4107000	Furniture, Fixture, Fittings and Electrical Appliances	25,93,050.00	6,57,806.00	-	32,50,856.00	4,76,303.70	2,43,151.00	7,19,454.70	25,31,401.30	21,16,746.30
4108000	Other Fixed Assets	6,32,800.00	48,000.00	-	6,80,800.00	-	-	-	6,80,800.00	6,32,800.00
	Total	11,66,99,077.11	68,07,195.00	-	12,35,06,272.11	4,47,02,065.10	1,37,28,340.00	5,84,30,345.10	6,50,75,927.01	7,19,97,072.01
4120000	Capital WIP	-	-	-	-	-	-	-	-	-

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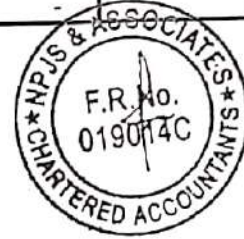
As on 31.03.2020

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)	Bank	-	-	-
	Total Investments General Fund				

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom Invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	- Fixed Deposit	Banks	-	-	-
	Total Investments- Other Funds		-	-	-

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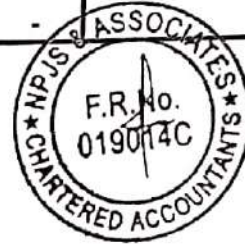
As on 31.03.2020

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	-


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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Receivable & Received for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	<u>Receivables for Property Taxes</u>	-	-	-	-
	Less than 3 years *	3,67,462.53	4,31,701.00	7,99,163.53	3,67,462.53
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	3,67,462.53	4,31,701.00	7,99,163.53	3,67,462.53
	Net Receivables for Property Taxes	3,67,462.53	4,31,701.00	7,99,163.53	3,67,462.53
43120	<u>Receivables for Other Taxes</u>	-	-	-	-
	Less than 3 years *	12,97,056.57	(3,20,521.00)	9,76,535.57	12,97,056.57
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	12,97,056.57	(3,20,521.00)	9,76,535.57	12,97,056.57
	Net Receivables for Other Taxes	-	(3,20,521.00)	-	-
	<u>Receivables for Fees & User Charges</u>	-	-	-	-
	Less than 3 years *	2,86,386.00	6,13,650.00	9,00,036.00	2,86,386.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,86,386.00	6,13,650.00	9,00,036.00	2,86,386.00
	Net Receivables for Fees & User Charges	-	-	-	-
43140	<u>Total Receivable From Other Sources</u>	-	-	-	-
	Less than 3 years *	87,302.00	-	87,302.00	87,302.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	87,302.00	-	87,302.00	87,302.00
	Total Sundry Debtors(Receivables)	20,38,207.10	1,11,180.00	27,63,037.10	20,38,207.10

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	9,28,83,797.90	9,14,50,299.95
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	9,28,83,797.90	9,14,50,299.95
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balance	9,28,83,797.90	9,14,50,299.95

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies (PHE)	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	-
	Sub -Total	-	-	-	-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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CHICHOLI NAGAR PARISHAD
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Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

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CHICHOLI NAGAR PARISHAD
As on 31.03.2020

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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नगर पंचिक विचोली



CHICHOLI MUNICIPAL COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT
(FOR THE PERIOD FROM 1 APRIL, 2019 TO 31ST MARCH, 2020)

RECEIPT	Amount (Rs.)	PAYMENT	Amount (Rs.)
Opening Balance		Capital Account	
4502000 बैंक में शेष	7,15,15,926.15	3200000 अनुदान विशिष्ट उद्देश्य के लिए अंशदान	
4506000 बैंक की शेष अनुदान निधि	<u>1,99,34,373.80</u>	3202000 राज्य सरकार	<u>10,00,000.00</u>
	9,14,50,299.95		10,00,000.00
Capital Account		Loans (Liability)	
3121100 पूंजीगत आरक्षित	<u>13,25,611.45</u>	3300000 अप्रत्यक्ष ऋण	
3200000 अनुदान विशिष्ट उद्देश्य के लिए अंशदान		3305000 बैंक एवं अन्य वित्तीय संस्थाओं से प्राप्त	
3201000 केन्द्र सरकार	49,84,953.00	3305001 ऋणों से ऋण प्रत्याभूत	<u>1,25,801.00</u>
3202000 राज्य सरकार	<u>72,32,000.00</u>		1,25,801.00
	1,22,16,953.00	Current Liabilities	
Current Liabilities		TDS on GST	<u>24,742.00</u>
TDS on GST	66,719.00		24,742.00
3400000 प्राप्त निक्षेप		3500000 अन्य देयताएं	
3401000 ठेकेदारों/आपूर्तिकर्ताओं से	2,77,839.00	3502000 वसुली देय	
3402000 निक्षेप राजस्व	<u>1,500.00</u>	3502007 वसुली देय पीएफ कटौती- कर्मचारी	60,480.00
3500000 अन्य देयताएं		3502013 लेबर टेक्स	22,836.00
3502000 वसुली देय		3502022 स्त्रोत पर कर की कटौती- ठेकेदार	<u>1,34,138.00</u>
3502013 लेबर टेक्स	37,217.00		2,17,454.00
3502022 स्त्रोत पर कर की कटौती- ठेकेदार	<u>1,16,963.00</u>	Fixed Assets	
	1,54,180.00	4100000 अचल आसितियां	
Current Assets		4102000 भवन	17,35,249.00
4310000 विविध देनदार		4103000 सड़के एवं पुल	19,28,061.00
4311000 प्राप्ति योग्य संपत्ति कर	4,28,949.00	4103100 मल वाहिनिया एवं नालिया	69,436.00
4312000 प्राप्ति योग्य अन्य कर	<u>7,45,581.00</u>	4103200 जल मार्ग	7,03,835.00
	11,74,530.00	4103300 सार्वजनिक प्रकाश	5,805.00
Indirect Incomes		4103400 स्वच्छता एवं ठोस अपशिष्ट प्रबंधन प्रणाली	10,65,090.00
1200000 निर्दिष्ट राजस्व एवं क्षतिपूर्तियां		4104000 सयंत्र एवं मशीनरी	2,47,042.00
1201000 अन्यो द्वारा वसूल कर एवं शुल्क	84,000.00	4105000 वाहन	2,20,818.00
1202000 करो एवं शुल्कों के एवज में क्षतिपूर्ती	<u>95,36,787.00</u>	4106000 कार्यालयीन एवं अन्य उपकरण	1,26,053.00
	96,20,787.00	4107000 फर्निचर, फिटिंग एवं विद्युतीय उपकरण	6,57,806.00
1 राजस्व आय		4108000 अन्य अचल आसितिया	<u>48,000.00</u>
1100000 दरे एवं कर राजस्व	12,550.00		68,07,195.00
1300000 नगर पालिका कि सम्पत्तियों (किराया आय)	6,81,763.00	Indirect Expenses	
1400000 शुल्क एवं उपभोक्ता प्रभार	91,830.00	2 राजस्व व्यय	
1500000 बिजली एवं भाड़ा प्रभार	1,39,620.00	2100000 स्थापना व्यय	76,06,312.00
1800000 अन्य आय	<u>1,33,199.00</u>	2200000 प्रशासनिक व्यय	50,73,180.00
	10,58,962.00	2300000 परिचालन एवं अनुरक्षण	30,83,114.00
		2400000 ब्याज एवं वित्त प्रभार	1,38,029.50
		2500000 कार्यक्रम व्यय	1,80,236.00
		2920000 कर्मचारी निधि को हस्तांतरित	<u>2,07,520.00</u>
			1,62,88,391.50
		Closing Balance	
		Bank Accounts	
		4502000 बैंक में शेष	7,29,49,424.10
		4506000 बैंक की शेष अनुदान निधि	<u>1,99,34,373.80</u>
			9,28,83,797.90
Total	11,73,47,381.40	Total	11,73,47,381.40

मुख्य नगर पालिका अधिकारी
नगर परिषद चिचोली

