SPSA & Co.

CHARTERED ACCOUNTANTS

(An ISO 9001:2008 Certified and Peer Reviewed Firm Serving Since 1980)

AUDITOR'S REPORT

For the period - 1st April 2019 to 31st March 2020

Urban Local Bodies- CHHATARPUR

Address: Municipal Council Chhatarpur, Distt.- Chhatarpur (M.P.)

Financial Year: 2019-20

103, FIRST FLOOR, GEDAJI COMPLEX, GUJRATI BAZAAR, SAGAR, MP, 470002

Email ID info.mp@spsagroup.com **Website:** www.spsagroup.com
Mobile No.: +91-8889428888

NAGAR PALIKA PARISHAD, CHHATARPUR
FOR THE YEAR 2019-20
BALANCE SHEET AS AT 31ST MARCH 2020

SR No.	Particulars	Schedule No.	Current Year 2019-20	Previous Year 2018-19
A	**SOURCES OF FUND**			
A1	**Reserves and Surplus**			
	Municiple (General) Fund	B-1	23,48,29,492.25	25,81,62,907.19
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserves and Surplus		**23,48,29,492.25**	**25,81,62,907.19**
A2	**Grants, Contribution for Specific Purpose**	B-4	12,07,48,000.00	-
A3	Loans			
	Secured Loan	B-5	-	-
	Unsecured Loan	B-6	-	-
	Total Loans		**12,07,48,000.00**	**-**
	TOTAL SOURCES OF FUNDS (A1+A2+A3)		**35,55,77,492.25**	**25,81,62,907.19**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**			
	Gross Block	B-11	14,17,78,178.20	-
	Less Accumated Depriciation		-	-
	Net Block		14,17,78,178.20	-
	Capital Work-in Progress		-	-
	Total Fixed Assets		**14,17,78,178.20**	**-**
B2	**Investments**			
	Investments-General Fund	B-12	1,50,00,000.00	-
	Investments-Other Funds	B-13	-	-
	Total Investments		**1,50,00,000.00**	**-**
B3	**Current Assets, Loans & Advances**			
	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	
	Gross Amount Outstanding		-	-
	Less Accumalated Provision against bad and doubtful		-	-
	Sundry Debtors (Receivables)-Net		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balances	B-17	23,17,94,858.58	25,81,62,907.19
	Loans, Advances and Deposits	B-18	-	-
	Total Currents Assets		**23,17,94,858.58**	**25,81,62,907.19**
B4	**Current Liabilities and Provisions**			
	Deposit Received	B-7	3,08,95,964.53	-
	Deposit Works	B-8	-	-
	Other Liabilities (Sundry Creditors)	B-9	20,99,580.00	-
	Provisions	B-10	-	-
	Total Current Liabilities		**3,29,95,544.53**	**-**
B5	**Net Current Assets (B3-B4)**		**19,87,99,314.05**	**25,81,62,907.19**
C	**Other Assets**	B-19	-	-
D	**Miscellananeous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**35,55,77,492.25**	**25,81,62,907.19**
	Notes to the Balance Sheet-Attached			

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CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780

Municipal Council Chhatarpur

NAGAR PALIKA PARISHAD, CHHATARPUR
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2019 to 31 March 2020

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (In Rs.)
A	**Income**			
	Revenue Income	IE-1	1,49,66,088.00	-
	Assigned Revenues & Compensations	IE-2	11,02,83,871.00	-
	Rental Income From Municipal Properties	IE-3	90,99,114.00	-
	Fees & User Charges	IE-4	2,47,24,534.00	-
	Sale & Hire Charges	IE-5	-	-
	Revenue Grants Contribution & Subsidies	IE-6	5,31,91,994.00	-
	Income From Investments	IE-7	62,33,463.21	-
	Accrued Interest	IE-8	47,94,860.00	-
	Other Income	IE-9	109.56	-
	Total Income		**22,32,94,033.77**	-
B	**Expenditure**			
	Establishment Expenses	IE-10	14,14,27,159.90	-
	Administrative Expenses	IE-11	4,04,57,873.00	-
	Operations & Maintenance	IE-12	4,89,55,023.00	-
	Interest & Finance Charges	IE-13	1,59,477.43	-
	Programme Expenses	IE-14	29,61,488.00	-
	Revenue Grants, Contribution and Subsidies	IE-15	1,23,66,197.38	-
	Provisions and Written Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	3,00,230.00	-
	Depriciation		-	-
	Total Expenditure		**24,66,27,448.71**	-
C	**Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**(2,33,33,414.94)**	-
D	Add/Less: Prior Period Items (Net)	IE-18	-	-
E	**Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)**		**(2,33,33,414.94)**	-
F	Less: Transfer to Reserved Fund		-	-
G	**Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F)**		**(2,33,33,414.94)**	-

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CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780

Municipal Council Chhatarpur

Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1100101	Property Tax	69,85,272.00	-
1100131	Samekit Kar-Consolidated	34,11,379.00	-
1100102	Water Tax	22,44,732.00	-
1100301	Surcharge Tax on Domestic	52,977.00	
1100601	Education Tax	3,68,595.00	-
1100108	Town Devlopment Tax	18,92,824.00	-
1108002	Show Tax	10,309.00	
	Sub Total	**1,49,66,088.00**	-
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-	-
	Sub Total	**1,49,66,088.00**	-
	Total Tax Revenue	**1,49,66,088.00**	-

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1109001	Property Tax	-	-
1109002	Water Tax	-	
1109003	Sewerage Tax	-	
1109004	Conservency Charges	-	
1109011	Others	-	
	Total Refund & Remission of Tax Revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
12010	Taxes and Duties collected by others	-	-
1202001	Compensation in Lieu of Octroi	-	-
1202022	Compensation-Passenger Tax	61,92,000.00	
12030	Compensation in Lieu of Concession	10,40,91,871.00	-
	Total Assigned Revenues & Compensations	**11,02,83,871.00**	-

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Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1301001	Rent From Market	65,21,917.00	-
1301011	Mutation Fees	3,10,925.00	-
1301017	Rent From Slaughter House	23,402.00	-
1301005	Rent from Others	11,51,465.00	
1304001	Rent-Lease of Land	3,12,930.00	
1308011	Parking Fees	7,78,475.00	
	Sub Total	**90,99,114.00**	-
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	**90,99,114.00**	-

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1401003	Colony Regularisation Fees	2,30,000.00	-
1401108	Plumbing Licence Fees	15,58,760.00	
1401309	Consolidate Fees for Certificate of Extract	1,15,400.00	
1401311	Marriage Registration Fees	62,375.00	
1401201	Online ABVPAS Bhawan Nirman Swakirti	23,900.00	
1404001	Advertisement Fees	3,88,696.00	
1404002	Parking Fees	9,97,750.00	
1404012	Road Cutting Charges	60,000.00	
1404013	Application Fees	6,17,663.00	
1404014	Miscelleneous Fees	67,57,406.00	
1404014	Janbhagidari Received	11,23,370.00	
1404022	Right to Information	2,581.00	
1405002	Septic Tank Cleaning Charges	1,71,000.00	
1405006	Pay & Use Toilet Charges	2,61,580.00	
1405009	Charges for Supply of Water by Tanker	61,665.00	
1405030	User Charges Other	51,24,828.00	
1407008	Charges for NOC Charges	4,000.00	
1408081	Other Charges	17,181.00	
1401207	Tower Permission	71,46,379.00	
	Sub Total	**2,47,24,534.00**	-
14090	Add: Rent Remission and Refunds	-	-
	Sub Total	**2,47,24,534.00**	-
	Total Rental Income From Municipal Properties	**2,47,24,534.00**	-

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Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1501101	Sale of E-Tendering Paper	-	-
1501102	Sale-Ration Card & Other Form	-	-
	Total Income From Sale & Hire Charges	**-**	**-**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
16010	Revenue Grants	5,31,91,994.00	-
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**5,31,91,994.00**	**-**

Schedule IE-7: Income From Investments

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income From Project Taken Up on Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	**62,33,463.21**	-
	Total Income From Investments	62,33,463.21	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1711001	Interest From Bank Accounts	-	-
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest	47,94,860.00	-
	Total Interest Earned	**47,94,860.00**	**-**

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Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	-	-
18050	Lapsed/Stale Cheque Written Back	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	109.56	-
	Total Other Income	**109.56**	**-**

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
21010	Salaries, Wages and Bonus	6,66,19,109.36	-
2101021	Wages	6,29,19,343.00	
2102004	Salary Arrear	43,79,578.00	-
2102031	Medical Allowance	14,61,701.54	
2104011	Leave Encashment	38,684.00	-
21040	Other Terminal & Retirement Benefits	60,08,744.00	-
	Total Establishment Expenses	**14,14,27,159.90**	**-**

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2201101	Electricity Charges	3,38,47,335.00	-
2201105	Office Maintenance	1,64,916.00	-
2201201	Telephone Expenses	2,52,000.00	-
2201211	Web, Internet Exp.	15,000.00	-
2201221	Postage Expenses	2,000.00	-
2202002	News Paper Expenses	6,08,180.00	-
2202101	Printing Expenses	3,78,206.00	-
2202102	Stationary Expenses	2,38,494.00	-
2202103	Photocopy Expenses	1,25,001.00	
2204002	Vehicle Insurance Expenses	10,54,777.00	-
2205000	Government Audit Fees	2,00,000.00	-
2205101	Legal Fees Expenses	7,40,198.00	-
2205201	Technical Fees Expenses	21,700.00	-
2206001	Advertisement Expenses	11,21,768.00	-
2206011	Publicity Expenses	4,23,019.00	
2206032	National Festival Celebration Expneses	2,73,717.00	
2206033	Regelious Festival Celebration Expenses	5,01,312.00	
2208002	Guest Entertainment Expenses	4,90,250.00	-
	Total Administrative Expenses	**4,04,57,873.00**	**-**

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Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2301000	Power & Fuel	1,11,96,572.00	-
2302020	Bulk Purchase Sanitation Conservation Material	34,58,486.00	-
2305003	Repair & Maintenance of Road Other	7,85,502.00	
2305010	Repair & Maintenance of Road Traffic Management	80,946.00	
2305012	Repair & Maintenance of Open Drain	4,95,965.00	
2305020	Repair & Maintenance of Handpump	7,44,904.00	
2305025	Repair & Maintenance of Waterways Others	1,44,59,444.00	
2305028	Repair & Maintenance of Waterways Pump	22,80,544.00	
2305033	Repair & Maintenance of Transformer	48,49,149.00	
2305101	Repair & Maintenance of Park Nursery & Garden	2,95,930.00	
2305102	Repair & Maintenance of Lake & Ponds	27,68,500.00	
2305121	Repair & Maintenance of Public Toilet	4,56,167.00	
2305390	Repair & Maintenance of Vehicles-Others	43,54,646.00	
2305501	Repair & Maintenance of Air Conditioner	32,814.00	
2305502	Repair & Maintenance of Computer	6,40,468.00	
2308082	O & M Water Others	20,54,986.00	-
	Total Operations & Maintenance	**4,89,55,023.00**	-

Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies & Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & Finance Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	1,59,477.43	-
24080	Other Finance Expenses	-	-
	Total Interet & Finance Charges	**1,59,477.43**	-

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2501002	MLA Election Expenses	4,38,369.00	-
2502000	Consolidated Own Programme	25,23,119.00	-
2502003	Tent Rent Expenses	-	
2502004	Environment & Wild Life Programme	-	
2502006	Teachers Day Programme	-	
2502011	Death Compansation Expenses	-	
2502012	Sanitation Programme Expenses	-	
2502012	Welfare Programme Others	-	-
2503001	Consolidated Expenses of Amrit Project	-	
	Total Programme Expenses	**29,61,488.00**	-

Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2601063	P.M Awas AHP	-	-
2601060	P.M Awas Consolidated Expneses	1,23,66,197.38	-
2601000	Mid Day Mill	-	-
	Total Revenue Grants, Contribution and Subsidies	**1,23,66,197.38**	-

Schedule IE-16: Provisions and Written Off

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expenses Written Off	-	-
	Total Provisions and Written Off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27110	Loss on Disposal of Assets	-	-
27120	Loss on Disposal of Investments	-	-
29050	Transfer to General Activity Fund	-	-
27180	Other Miscellaneous Expenses	3,00,230.00	-
	Total Miscellaneous Expenses	**3,00,230.00**	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18500	Income	-	-
18510	Other Revenue	-	-
18540	Other Income	-	
	Sub Total	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
2858001	Permission Fees Expenses	-	-
2858000	Other Expenses	-	
	Sub Total	-	-
	Total Prior Period	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-1: Municipal (General) Fund

(Amount In Rs.)

Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Balance as per Last amount	-	-	-	-	25,81,62,907.19
	Additions during the year	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	(2,33,33,414.94)
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	**23,48,29,492.25**
	Deductions during the year	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
31010	Balance at the end of the Current Year	-	-	-	-	**23,48,29,492.25**

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NAGAR PALIKA PARISHAD, CHHATARPUR

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

(Amount In Rs.)

Account Head	Particulars	Special Fund 1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	Transfer From Municipal Fund	-	-	-	-	-	-
	Interest / Dividend earned on Social Fund Investments	-	-	-	-	-	-
	Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	Appriciation inValue of Social Fund Investments	-	-	-	-	-	-
	Other Addition (Other Specify Nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital Expenditure on:-	-	-	-	-	-	-
	Fixed Assets	-	-	-	-	-	-
	Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowance etc.	-	-	-	-	-	-
	Rent and Other Administration Charges	-	-	-	-	-	-
	[3] Other	-	-	-	-	-	-
	Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	Dimnition in Value of Special Fund Investments	-	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-	-
311	**Net Balance of Special Funds [(a+b)-c]**	-	-	-	-	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR
Schedule B-3: Reserves

(Amount In Rs.)

Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-		-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
		Previous Year Adjustment			-	-
	Total Reserve Funds	-	-	-	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR
Schedule B-4: Grants & Contribution for Specific Purposes

(Amount In Rs.)

Particulars	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	Total
Account Code	**32010**	**32020**	**32030**	**32040**	**32080**	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Grants	-	-	-	-	-	-
Grants received during the year	-	33,51,82,950.00	-	-	-	**33,51,82,950.00**
Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appriciation in Value of Grant Investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	**33,51,82,950.00**	-	-	-	**33,51,82,950.00**
Total (a+b)	-	**33,51,82,950.00**	-	-	-	**33,51,82,950.00**
(c) Payment Out of Funds	-	-	-	-	-	-
Capital Expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	-	21,44,34,950.00	-	-	-	**21,44,34,950.00**
Revenue Expenditure on:	-	-	-	-	-	-
Salary, Wages and Allowance etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-
Dimnition in Value of Grant Investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	-	**21,44,34,950.00**	-	-	-	**21,44,34,950.00**
Net Balance at the year end (a+b-c)	-	**12,07,48,000.00**	-	-	-	**12,07,48,000.00**

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NAGAR PALIKA PARISHAD, CHHATARPUR
Schedule B-5: Secured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33010	Loans From Central Government	-	-
33020	Loans From State Government	-	-
33030	Loans From Government Bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From Banks & Other Financial Institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & Debentures	-	-
33080	Other Loans (Hudco Loan)	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33110	Loans From Central Government	-	-
33120	Loans From State Government	-	-
33130	Loans From Government Bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From Banks & Other Financial Institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & Debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Secured Loans	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-7: Deposits Received

Account Head	Particulars		Current Year (In Rs.)	Previous Year (In Rs.)
34010	Security Deposit		45,87,996.53	-
34020	From Revenues		-	-
34030	From Staff		-	-
34080	From Other		2,63,07,968.00	-
	Total Deposits Received		**3,08,95,964.53**	**-**

Schedule B-8: Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the year	Utilization/Expenditure	Balance Outstanding at the end of Current Year
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Head	Particulars		Current Year (In Rs.)	Previous Year (In Rs.)
35010	Creditors		-	-
35011	Employee Liabilities		-	-
35012	Interest Accrued and Due		-	-
35013	Outstanding Liabilities		-	-
35020	Recoveries Payable		-	-
3502015	Royalty Deduction		-	-
35030	Government Dues Payable		-	-
35040	Refunds Payable		-	-
3504102	Advance Collection of Water Tax		13,03,250.00	-
3504115	Advance Collection of Other Tax		7,96,330.00	-
35080	Others		-	-
	Total Other Liabilities (Sundry Creditors)		**20,99,580.00**	**-**

Schedule B-10: Provisions

Account Head	Particulars		Current Year (In Rs.)	Previous Year (In Rs.)
36010	Provisions of Expenses		-	-
36020	Provisions of Interest		-	-
36030	Provision For Other Assets		-	-
	Total Provision		-	-

NAGAR PALIKA PARISHAD, CHHATARPUR
Schedule B-11: Fixed Assets

(Amount In Rs)

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	-	-	-	-	-	-	-	-	-	-
41015	Lakes and Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										
41030	Roads and Bridges	-	-	-	-	-	-	-	-	-	-
41031	Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-
41032	Water Ways	-	-	-	-	-	-	-	-	-	-
41033	Public Lighting	-	-	-	-	-	-	-	-	-	-
41034	Bridges	-	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	-	-	-	-	-	-	-	-	-	-
41050	Vehicles	-	15,80,357.00	-	15,80,357.00	-	-	-	-	15,80,357.00	-
41060	Office & Other Equipment	-	-	-	-	-	-	-	-	-	-
41070	Furniture, Fixture, Electrical Appliances	-	16,50,786.00	-	16,50,786.00	-	-	-	-	16,50,786.00	-
41080	Other Fixed Assets	-	13,85,47,035.20	-	13,85,47,035.20	-	-	-	-	13,85,47,035.20	-
	Total	**-**	**14,17,78,178.20**	**-**	**14,17,78,178.20**	**-**	**-**	**-**	**-**	**14,17,78,178.20**	**-**
412	**Capital Work in Progress**	-	-	-	-	-	-	-	-	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-12: Investments General Fund

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Share Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	AU Small Financ	-	1,50,00,000.00	-
	Total Investments General Fund		-	**1,50,00,000.00**	-

Schedule B-13: Investments Other Funds

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Share Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments	FDR	-	-	-
	Total Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Stores Loose	-	-
43020	Tools Other	-	-
	Total Stock in Hand	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-15:Sundry Debtors (Receivables)

(Amount in Rs.)

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	**Receivables for Properties taxes**				
	Less than 5 years	-	-	-	-
	More than 5 years	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	**Receivable of Other Taxes**				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
	Receivable of Cess Income	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-		-	-
43130	**Receivable for Fees and User Charges**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43140	**Receivable of Other Sources**	-	-	-	
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43150	Receivables From Governments	-	-	-	-
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	-	-	-	-

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-

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NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	**Cash Balance**	-	-
	Balance With Bank- Municipal funds		
45021	Nationalised Banks	23,17,94,858.58	-
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	**23,17,94,858.58**	**-**
	Balance With Bank- Special funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	**-**	**-**
	Balance With Bank- Grant funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	**-**	**-**
	Total Cash and Bank Balances	**23,17,94,858.58**	**-**

Schedule B-18: Loans, Advance and Deposits

(Amount in Rs.)

Account Head	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loan to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub Total	**-**	**-**	**-**	**-**
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	**-**	**-**	**-**	**-**

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NAGAR PALIKA PARISHAD, CHHATARPUR

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
47010	Deposit Work	-	-
47020	Other Assets Control Account	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditures (to the extent not written off)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other (PM Awaas)	-	-
	Total Miscellaneous Expenditures	-	-

SPSA & Co.
Chartered Accountant

SPSA & Co. Chartered Accountants

CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780

Municipal Council Chhatarpur

NAGAR PALIKA PARISHAD, CHHATARPUR

RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020

(Amount In Rs.)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		**27,28,82,282.77**	**Indirect Income**		**1,34,000.00**
Bank Account	27,28,82,282.77		1- Revenue Income	1,34,000.00	
Indirect Income		**17,66,26,289.40**	**Indirect Expenses**		**9,68,00,777.85**
1- Revenue Income	17,66,26,289.40		2- Revenue Expenditure	9,68,00,777.85	
Indirect Expense		**32,63,568.08**	**Capital Receipts & Liabilities**		**51,77,27,428.82**
2- Revenue Expenditure	32,63,568.08		312-Reserve Funds	-	
Capital Receipts & Liabilities		**39,19,90,503.00**	320-Grants, Contribution for Specific Purpose	1,65,54,422.00	
320-Grants, Contribution for Specific Purpose	38,83,54,901.00		330-Secured Loans	28,45,154.00	
312-Reserve Funds	-		331- Unsecured Loans	-	
340-Deposit Received	13,34,060.00		340-Deposit Received	44,49,595.00	
350- Other Liabilities	23,01,542.00		350- Other Liabilities	49,38,78,257.82	
Consolidate Interest	-		**Capital Expenditure & Assets**		**1,64,47,731.00**
Miscellaneous Income	-		410- Fixed Assets	-	
Capital Expenditure & Assets		**1,81,42,153.00**	412- Capital Work In Progress	-	
420- Investments - General Fund	-		421- Investments-other Funds	1,50,00,000.00	
431- Sundry Debtors (Receivables)	1,78,74,731.00		460- Loans Advances and Deposits	14,47,731.00	
460- Loan Advances & Deposits	2,67,422.00		480- Miscellaneous Expenditure	-	
480- Miscellaneous Expenditure	-		to be Written Off		**23,17,94,858.58**
			Closing Balance		
			Bank Accounts	23,17,94,858.58	
Total		**86,29,04,796.25**	**Total**		**86,29,04,796.25**

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NAGAR PALIKA PARISHAD, CHHATARPUR

CASH FLOW STATEMENT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020

(Amount In Rs.)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		**27,28,82,282.77**	**Indirect Income**		1,34,000.00
Bank Account	27,28,82,282.77		1- Revenue Income	1,34,000.00	
Indirect Income		**17,66,26,289.40**	**Indirect Expenses**		**9,68,00,777.85**
1- Revenue Income	17,66,26,289.40		2- Revenue Expenditure	9,68,00,777.85	
Indirect Expense		**32,63,568.08**	**Capital Receipts & Liabilities**		**51,77,27,428.32**
2- Revenue Expenditure	32,63,568.08		312-Reserve Funds	-	
Capital Receipts & Liabilities		**39,19,90,503.00**	320-Grants, Contribution for Specific Purpose	1,65,54,422.00	
320-Grants, Contribution for Specific Purpose	38,83,54,901.00		330-Secured Loans	28,45,154.00	
312-Reserve Funds	-		331- Unsecured Loans	-	
340-Deposit Received	13,34,060.00		340-Deposit Received	44,49,595.00	
350- Other Liabilities	23,01,542.00		350- Other Liabilities	49,38,78,257.82	
Consolidate Interest	-		**Capital Expenditure & Assets**		**1,64,47,731.00**
Miscellaneous Income	-		410- Fixed Assets	-	
Capital Expenditure & Assets		**1,81,42,153.00**	412- Capital Work In Progress	-	
420- Investments - General Fund	-		421- Investments-other Funds	1,50,00,000.00	
431- Sundry Debtors (Receivables)	1,78,74,731.00		460- Loans Advances and Deposits	14,47,731.00	
460- Loan Advances & Deposits	2,67,422.00		480- Miscellaneous Expenditure	-	
480- Miscellaneous Expenditure	-		to be Written Off		**23,17,94,858.58**
			Closing Balance		
			Bank Accounts	23,17,94,858.58	
Total		**86,29,04,796.25**	**Total**		**86,29,04,796.25**

SPSA & CO. Chartered Accountants