SPSA & Co.

CHARTERED ACCOUNTANTS

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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PALIKA PARISHAD CHHATARPUR

We have examined the Receipt & Payment Account, for the year ended on 31st March 2021, attached herewith of Nagar Palika Parishad Chhatarpur, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Palika Parishad Chhatarpur.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Palika Parishad Chhatarpur for the year ended on as at 31st March 2021.

For SPSA & Co.

Chartered Accountant

SPSA & CO. Chartered Accountants

Place:- Sagar

Date:- 16 Nov, 2021

CA PRIYESH KUMAR JAIN

Partner

Membership No.411780

UDIN- 22411780AAAAAS9908

Annexure A

Notes to Accounts

1. The grants/subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The Proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summaries statement of monthly grant release and deduction made there from should be obtained from Directorate Bhopal and same should be reconciled.

2. Octroi Compensation and Passenger tax received from Directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustment for deduction made by the Directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the Directorate should be account for separately.

3. We are unable to verify the details of capitalization of expenditure. since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register balance sheet could not be finalized.

4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.

5. It was observed that proper log registers for vehicle usage, No of kms of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.

6. ULB has purchase various materials such as for water works, cleaning and electricity but it was observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock position of ULB.

7. Cash book difference of Rs. 0.06 has been shown in receipt and payment account. Such differences should be properly recorded to arrive at the actual position. Details of such difference have been mentioned in the table below:

Date	Difference Nature	Amount
13.04.2020	Debit	41016.00
29.04.2020	Credit	41016.00
27.05.2020	Debit	2000.00
01.06.2020	Debit	50.00
19.06.2020	Debit	200000.00
25.07.2020	Debit	0.16
27.07.2020	Credit	0.10
22.10.2020	Credit	15836.00
14.12.2020	Credit	60.00
05.01.2021	Credit	500.00
06.01.2021	Debit	444000.00
28.01.2021	Credit	450.00
01.02.2021	Debit	600.00
03.02.2021	Credit	600.00
08.02.2021	Debit	4180.00
09.02.2021	Credit	17464.00
15.02.2021	Debit	17464.00
17.02.2021	Credit	444000.00
31.03.2021	Credit	2000.00
31.03.2021	Credit	50.00
31.03.2021	Credit	200000.00
31.03.2021	Credit	4180.00
31.03.2021	Debit	500.00
31.03.2021	Debit	15836.00
31.03.2021	Debit	450.00
31.03.2021	Debit	60.00

8. Fixed asset register was not maintained and stores register was not properly maintained by ULB should be advised to maintain register of fixed assets & Stores register properly containing location, quantity amount of items for proper internal control.

9. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.

10. ULB followed the double entry accounting system for the accounting but for the year 2020-21 the double entry was not completed till the audit period.

11. Details documents/agreements for the shops auction were not produces before us for verification.

12. Utilization certificate for the various expenditure/payments not issued. Completion certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned.

For SPSA & Co.
Chartered Accountant

Place:- Sagar

Date:- 16 Nov, 2021

SPSA & CO. Chartered Accountants

CA PRIYESH KUMAR JAIN
Partner
Membership No.411780
UDIN- 22411780AAAAAS9908

Annexure B

AUDIT OF REVENUE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2020-21 and details of various sources have been reported in Receipts & Payment account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the bank account. However it was explained to us that the same was due to bank holiday. Moreover it was observed that proper receipt register were not maintained by the different revenue departments of the ULB because of which it was difficult to reconcile the daily receipts with the cash book.	In some cases. Delayed deposit was observed due to Bank holidays, Saturday, Sundays.
3	Percentage of revenue collection increase/decrease in various heads in property tax, samekit kar, shiksha upkar, Nagriya Vikas Upkar & other taxes compared to previous year shall be part of audit report.	Percentage of revenues collection increase/decrease in various heads in property tax, water tax, samekit kar, shop rent, nagar vikas upkar and education cess has been mentioned in Annexure-C	% of revenue collection has been increase in all the kar except in all the kar except in samekit kar ULB should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
4	Delay beyond 2 working days shall be immediately brought to the notice of CMO.	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in	No discrepancies observed.

		some cases there was a delay of depositing the cash in the bank account. However it was explained to us that same was due to bank holiday.	
5	Entries in Cash Book should be verified.	While verifying the entries in the cash book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in cash book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the quarterly & Monthly targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure is prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

We suggest that budgeted income should be estimated on the basis of actual past income collection. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in cash book.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
8	The cases were investments are made on lesser interest rates shall be brought to the notice of commissioner/CMO.	No such instances observed.	No such instances observed.

AUDIT OF EXPENDITURE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year	Discrepancies observed have been shown under the respective heads below.
2	Auditor is responsible for checking the entries in cash books & verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No discrepancies observed on our sample test basis observation.
3	Auditor shall check monthly balance of the cash book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances which amounts to Rs. 0.06	Double checking of the balances of the cash book should be done to avoid differences.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of CMO.	The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/payments in correct head.
5	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable

	India.		
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers. They were also adequately supported by the administrative and financial sanction accorded by the competent authority.	No discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit.	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8	Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records and creation of fixed assets.	ULB has not provided the utilization certificates for the purpose of audit.	It is suggested that project wise utilization certificate should be prepared. Further ensure that expenses are line with their projections.
9	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has not been maintained by ULB and recovery and adjustment of advances was not maintained properly.	We have suggested that the ULB maintain the separate advance register for advances.

AUDIT OF BOOK KEEPING

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all the books of accounts as well as stores.	We have verified the cash book, cashier cash book, grant register, bank account statements, vouchers, receipt books and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The books of accounts and records as provided by municipality for the purpose of audit have been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, store register.
2	Auditor shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB any discrepancies observed should be brought into notice.	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting standards based on double entry system.
3	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has not been maintained by ULB and recovery and adjustment of advances was not maintained properly.	We have suggested that the ULB maintain the separate advance register for advances.
4	Bank Reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has been prepared by the ULB and no discrepancies have been observed by us.	No Discrepancies observed.
5	Auditor shall be responsible for verifying the entries in the grant register. The receipt & payment of grants shall be duly verified from the entries in the cash book.	Grant register has been prepared by the ULB. Receipts and payment are verified from grant register and found that some grant not know by the ULB that received from where.	ULB should enquire on timely basis for clarifying the head under which the grants are provided by the government.

6	The auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice to CMO.	During the course of audit we observed that the fixed asset register is not maintained by the ULB.	We suggest that fixed asset register to maintain by ULB indicating both quantity and value of fixed assets.

AUDIT OF FDR

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all FDR & TDR.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDS are kept at low rate of interest rate shall be immediately brought to the notice of CMO.	No such instances observed.	No such cases are observed.
4	Interest earned on FDR shall be verified from entries in the cash book.	Interest certificates are taken by the ULB from banks and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

AUDIT OF TENDER/BIDS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB	We have audited tenders/bids invited by the ULB during the F.Y. 2020-21 by applying sample test check basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in notes to accounts.	Mentioned in notes to accounts.
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	By applying sample test check basis. We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintain the details of tender fees received from the tender and SD deducted.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no bank guarantee has been issue and no guarantee has been expired as explained to us by municipality.	No discrepancies were observed.
5	The conditions of BG-s shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of CMO.	As explained to us, no guarantees were received by the municipality during the period covered under the audit.	No Applicable
6	The cases of extension of BG shall be brought to the notice of CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of Grants given by CG and its utilization.	The audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilization Certificate are not prepared by the ULB for the purpose of audit.
2	Auditor is responsible for audit of Grants received from state Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the assets created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO has been taken by the ULB. However on further details of the application of the loan, utilization certificates have been provided to us for verification.	No such instances observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of funds cannot be determined due to improper maintenance of grant registers and due to non adherence of guidelines of opening a different bank account for each of the specified grant. The ULB have maintained a single cash book & bank	No such instances observed.

		accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there may be chances that there may be diversion of grants.	

For SPSA & Co.
Chartered Accountant

Place:- Sagar

Date:- 16 Nov, 2021

CA PRIYESH KUMAR JAIN
Partner
Membership No.411780
UDIN- 22411780AAAAAS9908

NAGAR PALIKA PARISHAD, CHHATARPUR

FOR THE YEAR 2020-21

BALANCE SHEET AS AT 31ST MARCH 2021

SR No.	Particulars	Schedule No.	Current Year 2020-21	Previous Year 2019-20
A	**SOURCES OF FUND**			
A1	**Reserves and Surplus**			
	Municiple (General) Fund	B-1	25,07,81,026.53	23,48,29,492.25
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserves and Surplus		**25,07,81,026.53**	**23,48,29,492.25**
A2	**Grants, Contribution for Specific Purpose**	B-4	35,16,51,094.06	12,07,48,000.00
A3	Loans			
	Secured Loan	B-5	(23,28,179.00)	-
	Unsecured Loan	B-6	-	-
	Total Loans		**34,93,22,915.06**	**12,07,48,000.00**
	TOTAL SOURCES OF FUNDS (A1+A2+A3)		**60,01,03,941.59**	**35,55,77,492.25**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**			
	Gross Block	B-11	27,64,20,255.20	14,17,78,178.20
	Less Accumated Depriciation		-	-
	Net Block		27,64,20,255.20	14,17,78,178.20
	Capital Work-in Progress		-	-
	Total Fixed Assets		**27,64,20,255.20**	**14,17,78,178.20**
B2	**Investments**			
	Investments-General Fund	B-12	1,85,00,000.00	1,50,00,000.00
	Investments-Other Funds	B-13	-	-
	Total Investments		**1,85,00,000.00**	**1,50,00,000.00**
B3	**Current Assets, Loans & Advances**			
	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	62,31,049.00	
	Gross Amount Outstanding		-	-
	Less Accumalated Provision against bad and doubtful		-	-
	Sundry Debtors (Receivables)-Net		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balances	B-17	28,94,91,376.04	23,17,94,858.58
	Loans, Advances and Deposits	B-18	(2,16,908.00)	-
	Total Currents Assets		**29,55,05,517.04**	**23,17,94,858.58**
B4	**Current Liabilities and Provisions**			
	Deposit Received	B-7	2,33,41,468.35	3,08,95,964.53
	Deposit Works	B-8	-	-
	Other Liabilities (Sundry Creditors)	B-9	(3,30,19,637.70)	20,99,580.00
	Provisions	B-10	-	-
	Total Current Liabilities		**(96,78,169.35)**	**3,29,95,544.53**
B5	**Net Current Assets (B3-B4)**		**30,51,83,686.39**	**19,87,99,314.05**
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)		**60,01,03,941.59**	**35,55,77,492.25**
	Notes to the Balance Sheet-Attached			

SPSA & Co.
Chartered Accountant

SPSA & CO. Chartered Accountants

CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780
UDIN- 22411780AAAAAS9908

Municipal Council Chhatarpur

NAGAR PALIKA PARISHAD, CHHATARPUR
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2020 to 31 March 2021

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (In Rs.)
A	**Income**			
	Revenue Income	IE-1	2,85,91,182.10	-
	Assigned Revenues & Compensations	IE-2	20,70,12,173.00	-
	Rental Income From Municipal Properties	IE-3	2,24,11,127.69	-
	Fees & User Charges	IE-4	1,63,89,594.00	-
	Sale & Hire Charges	IE-5	20,54,333.00	-
	Revenue Grants Contribution & Subsidies	IE-6	-	-
	Income From Investments	IE-7	-	-
	Accrued Interest	IE-8	62,75,592.00	-
	Other Income	IE-9	77,11,720.92	-
	Total Income		**29,04,45,722.71**	-
B	**Expenditure**			
	Establishment Expenses	IE-10	16,80,15,051.00	-
	Administrative Expenses	IE-11	1,99,10,066.00	-
	Operations & Maintenance	IE-12	6,55,45,340.00	-
	Interest & Finance Charges	IE-13	8,878.37	-
	Programme Expenses	IE-14	58,87,371.00	-
	Revenue Grants, Contribution and Subsidies	IE-15	1,50,64,859.00	-
	Provisions and Written Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	62,623.06	-
	Depriciation		-	-
	Total Expenditure		**27,44,94,188.43**	-
C	**Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**1,59,51,534.28**	-
D	Add/Less: Prior Period Items (Net)	IE-18	-	-
E	**Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)**		**1,59,51,534.28**	-
F	Less: Transfer to Reserved Fund		-	-
G	**Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F)**		**1,59,51,534.28**	-

SPSA & Co. Chartered Accountants

SPSA & Co.
Chartered Accountant

CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780
UDIN- 22411780AAAAAS9908

Municipal Council Chhatarpur

Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1100101	Property Tax	1,21,19,145.00	-
1100131	Samekit Kar-Consolidated	59,14,250.00	-
1100102	Water Tax	48,33,601.10	-
1100251	Rent Water Meter Domestic	1,003.00	
1100301	Surcharge Tax on Domestic	500.00	
1100601	Education Tax	4,66,235.00	-
1100108	Town Devlopment Tax	48,95,899.00	-
1100111	Advertisement Tax	3,60,241.00	-
1108002	Show Tax	308.00	
	Sub Total	**2,85,91,182.10**	-
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-	-
	Sub Total	**2,85,91,182.10**	-
	Total Tax Revenue	**2,85,91,182.10**	-

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	20,17,31,173.00	-
1202022	Compensation-Passenger Tax	52,81,000.00	
12030	Compensation in Lieu of Concession	-	-
	Total Assigned Revenues & Compensations	**20,70,12,173.00**	-

Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1301001	Rent From Market	99,83,631.69	-
1301011	Mutation Fees	2,98,008.00	-
1301017	Rent From Slaughter House	17,908.00	-
1301005	Rent from Others	7,13,978.00	
1301050	Shop Premium	2,26,400.00	-
1304001	Rent-Lease of Land	28,510.00	
1308001	Lease Rental	1,11,34,692.00	
1308011	Parking Fees	8,000.00	
	Sub Total	2,24,11,127.69	-
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	**2,24,11,127.69**	-

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1401003	Colony Regularisation Fees	2,80,150.00	-
1401106	Fees From Casual Vandor	9,93,735.00	
1401108	Plumbing Licence Fees	29,200.00	
1401207	Permission Fees Other	11,000.00	
1401309	Consolidate Fees for Certificate of Extract	25,316.00	
1401311	Marriage Registration Fees	10,155.00	
1401503	Building Construction Regulization Fees	1,500.00	
1401201	Online ABVPAS Bhawan Nirman Swakirti	26,68,640.00	
1404001	Advertisement Fees	300.00	
1404002	Parking Fees	5,53,430.00	
1404011	Meter Connection Charges	5,451.00	
1404012	Road Cutting Charges	18,000.00	
1404013	Application Fees	950.00	
1404014	Miscelleneous Fees	37,31,607.00	
1404014	Janbhagidari Received	15,34,767.00	
1404017	Re Meter Connection Charges	400.00	
1404014	Alteration Fees	150.00	
1404022	Right to Information	744.00	
1405002	Septic Tank Cleaning Charges	1,47,000.00	
1405006	Pay & Use Toilet Charges	1,36,700.00	
1405009	Charges for Supply of Water by Tanker	22,863.00	
1405030	User Charges Other	59,80,436.00	
1407008	Charges for NOC Charges	35,300.00	
1408081	Other Charges	1,800.00	
1401207	Tower Permission	2,00,000.00	
	Sub Total	**1,63,89,594.00**	-
14090	Add: Rent Remission and Refunds	-	-
	Sub Total	**1,63,89,594.00**	-
	Total Rental Income From Municipal Properties	**1,63,89,594.00**	-

Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1501101	Sale of E-Tendering Paper	20,40,157.00	-
1501102	Sale-Ration Card & Other Form	14,176.00	-
	Total Income From Sale & Hire Charges	**20,54,333.00**	-

Schedule IE-6: Revenue Grants, Contribution & Subsidies

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

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	-	-
	Total Income From Investments	-	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1711001	Interest From Bank Accounts	62,75,592.00	-
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**62,75,592.00**	-

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	29,71,735.90	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	47,39,985.02	-
	Total Other Income	**77,11,720.92**	-

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
21010	Salaries, Wages and Bonus	8,92,14,780.00	-
2101021	Wages	5,58,83,149.00	
2102004	Salary Arrear	33,61,338.00	-
2102005	Dearness Allowance	1,45,85,429.00	
2102008	House Rent allowance	11,05,853.00	
2102009	Vehicle Allowance	7,215.00	
2102031	Medical Allowance	1,55,273.00	
2102033	Other Allowance	5,02,348.00	
2102033	Soap Allowance	16,645.00	
2102051	Compansation to Staff	2,500.00	
2102061	Staff Welfare Expenses	95,550.00	
2104011	Leave Encashment	30,84,971.00	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**16,80,15,051.00**	-

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2201101	Electricity Charges	2,75,966.00	-
2201105	Office Maintenance	87,378.00	-
2201201	Telephone Expenses	2,14,585.00	-
2201211	Web, Internet Exp.	49,500.00	-
2201221	Postage Expenses	10,000.00	-
2202002	News Paper Expenses	48,330.00	-

2202101	Printing Expenses	2,50,808.00	-
2202102	Stationary Expenses	13,94,895.00	-
2202103	Photocopy Expenses	1,01,470.00	
2203011	Fuel, Petrol & Diesel for Own Vehicle	1,08,90,846.00	
2204002	Vehicle Insurance Expenses	7,59,713.00	-
2205000	Government Audit Fees	22,00,000.00	-
2205011	External Agencies Internal Audit Fees	76,700.00	-
2205101	Legal Fees Expenses	40,000.00	-
2205201	Technical Fees Expenses	87,000.00	-
2205221	Consultancy Fees, Charges	5,16,454.00	-
2206001	Advertisement Expenses	9,91,237.00	-
2206011	Publicity Expenses	9,63,507.00	
2206032	National Festival Celebration Expneses	4,38,290.00	
2206033	Regelious Festival Celebration Expenses	4,63,387.00	
2206101	Membership and Subscriptions Expenses	25,000.00	-
2208002	Guest Entertainment Expenses	25,000.00	-
	Total Administrative Expenses	**1,99,10,066.00**	**-**

Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2301000	Power & Fuel	1,23,96,620.00	-
2302002	Bulk Purchase Water Treatment Chemicals	7,78,473.00	-
2302020	Bulk Purchase Sanitation Conservation Material	62,55,949.00	-
2302041	Bulk Purchase Electric Store	69,10,623.00	-
2304002	Hire Charges-Vehicle	17,955.00	-
2305001	Repair & Maintenance of Concrete Road	16,08,696.00	-
2305003	Repair & Maintenance of Road Other	1,00,62,193.00	
2305010	Repair & Maintenance of Road Traffic Management	15,666.00	
2305012	Repair & Maintenance of Open Drain	40,13,296.00	
2305018	Repair & Maintenance of Building	8,65,498.00	
2305020	Repair & Maintenance of Handpump	23,06,900.00	
2305023	Repair & Maintenance of Openwell	46,862.00	
2305025	Repair & Maintenance of Waterways Others	48,90,369.00	
2305028	Repair & Maintenance of Waterways Pump	4,92,088.00	
2305031	Repair & Maintenance of Public Lighting	24,91,634.00	
2305033	Repair & Maintenance of Transformer	92,686.00	
2305051	Repair & Maintenance of FSTP	1,56,200.00	
2305101	Repair & Maintenance of Park Nursery & Garden	31,694.00	
2305102	Repair & Maintenance of Lake & Ponds	10,07,430.00	
2305121	Repair & Maintenance of Public Toilet	6,55,029.00	
2305289	Repair & Maintenance of Public Property	3,41,989.00	-
2305305	Repair & Maintenance of Vehicles-Tanker	2,06,763.00	-
2305308	Repair & Maintenance of Vehicles-Fire Tender	97,066.00	
2305311	Repair & Maintenance of Vehicles-Trolly	41,030.00	
2305312	Repair & Maintenance of Vehicles-JCB Machine	2,91,671.00	
2305313	Repair & Maintenance of Vehicles-Tractor	1,20,703.00	
2305390	Repair & Maintenance of Vehicles-Others	38,54,405.00	
2305501	Repair & Maintenance of Air Conditioner	36,438.00	
2305502	Repair & Maintenance of Computer	3,61,150.00	
2305760	Repair & Maintenance of Motor Pump	11,14,880.00	
2308002	Testing & Inspection Charges	1,11,110.00	
2308005	O & M Water Tanker	25,80,822.00	-
2308082	O & M Water Others	12,91,452.00	-
	Total Operations & Maintenance	**6,55,45,340.00**	-

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	8,878.37	-
24080	Other Finance Expenses	-	-
	Total Interet & Finance Charges	**8,878.37**	-

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2501002	MLA Election Expenses	4,74,539.00	-
2502000	Consolidated Own Programme	1,71,835.00	-
2502003	Tent Rent Expenses	75,926.00	
2502004	Environment & Wild Life Programme	4,14,800.00	
2502006	Teachers Day Programme	35,455.00	
2502011	Death Compansation Expenses	1,00,000.00	
2502012	Sanitation Programme Expenses	5,11,075.00	
2502012	Welfare Programme Others	2,31,791.00	-
2503001	Consolidated Expenses of Amrit Project	38,71,950.00	
	Total Programme Expenses	**58,87,371.00**	-

Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
2601063	P.M Awas AHP	1,47,99,000.00	-
2601060	P.M Awas Consolidated Expneses	2,19,772.00	-
2601000	Mid Day Mill	46,087.00	-
	Total Revenue Grants, Contribution and Subsidies	**1,50,64,859.00**	-

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	62,623.06	-
	Total Miscellaneous Expenses	**62,623.06**	-

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	-	-

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	-	-	-	-	23,48,29,492.25
	Additions during the year	-	-	-	-	
31090	Surplus for the year	-	-	-	-	1,59,51,534.28
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	**25,07,81,026.53**
	Deductions during the year	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
31010	Balance at the end of the Current Year	-	-	-	-	**25,07,81,026.53**

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]**	-	-	-	-	-	-

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	-	-	-	-	-

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	12,07,48,000.00	-	-	-	-	**12,07,48,000.00**
(b) Additions to the Grants	25,67,64,376.00	23,25,28,378.00	-	-	25,00,000.00	**49,17,92,754.00**
Grants received during the year	-	-	-	-	-	-
Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appriciation in Value of Grant Investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-	-	-	-	-
Total (b)	**25,67,64,376.00**	**23,25,28,378.00**	-	-	**25,00,000.00**	**49,17,92,754.00**
Total (a+b)	**37,75,12,376.00**	**23,25,28,378.00**	-	-	**25,00,000.00**	**61,25,40,754.00**
(c) Payment Out of Funds	-	-	-	-	-	-
Capital Expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	23,31,46,810.94	41,02,162.00	-	-	2,36,40,687.00	**26,08,89,659.94**
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)	**23,31,46,810.94**	**41,02,162.00**	-	-	**2,36,40,687.00**	**26,08,89,659.94**
Net Balance at the year end (a+b-c)	**14,43,65,565.06**	**22,84,26,216.00**	-	-	**(2,11,40,687.00)**	**35,16,51,094.06**

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	(23,28,179.00)	-
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	**(23,28,179.00)**	**-**

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	**-**	**-**

NAGAR PALIKA PARISHAD, CHHATARPUR

Schedule B-7: Deposits Received

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
34010	Security Deposit	(30,28,784.65)	45,87,996.53
34020	From Revenues	62,285.00	-
34030	From Staff	-	-
34080	From Other	2,63,07,968.00	2,63,07,968.00
	Total Deposits Received	**2,33,41,468.35**	**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	(1,28,54,502.50)	-
35011	Employee Liabilities	17,39,136.80	-
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	(2,49,38,581.00)	-
3502015	Royalty Deduction	-	-
35030	Government Dues Payable	2,50,348.00	-
35040	Refunds Payable	23,139.00	-
3504102	Advance Collection of Water Tax	19,64,492.00	13,03,250.00
3504115	Advance Collection of Other Tax	7,96,330.00	7,96,330.00
35080	Others	-	-
	Total Other Liabilities (Sundry Credito	**(3,30,19,637.70)**	**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	-	45,86,306.00	-	45,86,306.00	-	-	-	-	45,86,306.00	-
41015	Lakes and Pond	17,52,500.00	-	-	17,52,500.00	-	-	-	-	17,52,500.00	-
41020	Buildings	1,32,57,301.00	78,43,977.00	-	2,11,01,278.00	-	-	-	-	2,11,01,278.00	-
	Infrastructure Assets										
41030	Roads and Bridges	5,22,10,591.20	6,23,29,050.00	-	11,45,39,641.20	-	-	-	-	11,45,39,641.20	-
41031	Sewerage and Drainage	3,07,03,107.00	3,74,33,905.00	-	6,81,37,012.00	-	-	-	-	6,81,37,012.00	-
41032	Water Ways	1,46,98,653.00	32,46,428.00	-	1,79,45,081.00	-	-	-	-	1,79,45,081.00	-
41033	Public Lighting	1,92,93,980.00	71,91,865.00	-	2,64,85,845.00	-	-	-	-	2,64,85,845.00	-
41034	Bridges	16,30,866.00	10,19,416.00	-	26,50,282.00	-	-	-	-	26,50,282.00	-
41040	Plants & Machinery	21,25,274.00	1,49,162.00	-	22,74,436.00	-	-	-	-	22,74,436.00	-
41050	Vehicles	17,45,932.00	74,76,648.00	-	92,22,580.00	-	-	-	-	92,22,580.00	-
41060	Office & Other Equipment	10,27,468.00	7,30,519.00	-	17,57,987.00	-	-	-	-	17,57,987.00	-
41070	Furniture, Fixture, Electrical Appliances	4,57,743.00	11,19,189.00	-	15,76,932.00	-	-	-	-	15,76,932.00	-
41080	Other Fixed Assets	28,74,763.00	15,15,612.00	-	43,90,375.00	-	-	-	-	43,90,375.00	-
	Total	**14,17,78,178.20**	**13,46,42,077.00**	-	**27,64,20,255.20**	-	-	-	-	**27,64,20,255.20**	-
412	**Capital Work in Progress**	-	-	-	-	-	-	-	-	-	-

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	-	1,85,00,000.00	1,50,00,000.00
	Total Investments General Fund		-	**1,85,00,000.00**	**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	-	-

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	-	10,88,236.00	(10,88,236.00)	-
	More than 5 years	-	-	-	-
	Sub Total	-	**10,88,236.00**	**(10,88,236.00)**	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	10,88,236.00	**(10,88,236.00)**	-
43120	**Receivable of Other Taxes**				
	Less than 3 years	-	(83,82,883.00)	83,82,883.00	-
	More than 3 years	-	-	-	-
	Sub Total	-	**(83,82,883.00)**	**83,82,883.00**	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	(83,82,883.00)	**83,82,883.00**	-
	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	-	10,63,598.00	(10,63,598.00)	-
	More than 3 years	-	-	-	-
	Sub Total	-	**10,63,598.00**	**(10,63,598.00)**	-
43140	**Receivable of Other Sources**	-	-	-	
	Less than 3 years	20,875.00	20,875.00	-	-
	More than 3 years	-	-	-	-
	Sub Total	**20,875.00**	**20,875.00**	-	-
43150	Receivables From Governments	-	-	-	-
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	**20,875.00**	**(62,10,174.00)**	**62,31,049.00**	-

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	-	-

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	28,94,91,376.04	23,17,94,858.58
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	**28,94,91,376.04**	**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	**28,94,91,376.04**	**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	-	1,26,774.00	3,43,682.00	(2,16,908.00)
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	-	**1,26,774.00**	**3,43,682.00**	**(2,16,908.00)**
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	-	**1,26,774.00**	**3,43,682.00**	**(2,16,908.00)**

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

CA PRIYESH KUMAR JAIN
PARTNER
M.No. 411780
UDIN- 22411780AAAAAS9908

Municipal Council Chhatarpur

NAGAR PALIKA PARISHAD, CHHATARPUR

RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

(Amount In Rs.)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		**23,17,94,858.58**	**Indirect Income**		**93,052.00**
Bank Account	23,17,94,858.58		1- Revenue Income	93,052.00	
Indirect Income		**20,36,00,385.92**	**Indirect Expenses**		**69,69,160.25**
1- Revenue Income	20,36,00,385.92		2- Revenue Expenditure	69,69,160.25	
Indirect Expense		**1,31,144.82**	**Capital Receipts & Liabilities**		**64,68,67,912.62**
2- Revenue Expenditure	1,31,144.82		312-Reserve Funds	-	
Capital Receipts & Liabilities		**49,81,69,874.80**	320-Grants, Contribution for Specific Purpose	8,01,01,975.94	
320-Grants, Contribution for Specific Purpose	49,17,92,754.00		330-Secured Loans	23,28,179.00	
312-Reserve Funds	-		331- Unsecured Loans	-	
340-Deposit Received	21,37,489.00		340-Deposit Received	37,86,873.00	
350- Other Liabilities	42,39,631.80		350- Other Liabilities	56,06,50,884.68	
Consolidate Interest	-		**Capital Expenditure & Assets**		**36,26,774.00**
Miscellaneous Income	-		410- Fixed Assets	-	
Capital Expenditure & Assets		**1,33,54,003.79**	412- Capital Work In Progress	-	
420- Investments - General Fund	-		421- Investments-other Funds	35,00,000.00	
431- Sundry Debtors (Receivables)	1,32,12,095.79		460- Loans Advances and Deposits	1,26,774.00	
460- Loan Advances & Deposits	1,41,908.00		480- Miscellaneous Expenditure	-	
480- Miscellaneous Expenditure	-		to be Written Off		**28,94,93,369.04**
to be Written Off			**Closing Balance**		
			Bank Accounts	28,94,93,369.04	
Total		**94,70,50,267.91**	**Total**		**94,70,50,267.91**

नगर पालिका परिषद, छतरपुर

Abstract Sheet for Reporting on Audit Purpose for Financial Year 2020-21

S.No.	Parameters	Receipts in Rs.			Observation in Brief	Suggestions
	राजस्व कर वसूली	Year 2019-20	Year 2020-21	% In Growth		
1	सम्पत्ति कर	69,85,272.00	1,21,19,145.00	73.50	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 51,33,873/- ज्यादा वसूला गया है।	परिषद के द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोष जनक की गई है। परिषद को वसली मापदण्ड को आगे भी जारी रखना चाहिये
2	समेकित कर	34,11,379.00	59,14,250.00	73.37	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 25,02,871/- ज्यादा वसूला गया है।	
3	नगरीय विकास उपकर	18,92,824.00	48,95,899.00	158.66	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 30,03,075/- ज्यादा वसूला गया है।	
4	उपभोक्ता प्रभार	51,24,828.00	62,86,999.00	22.68	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 11,62,171/- ज्यादा वसूला गया है।	
5	शिक्षा उपकर	3,68,595.00	4,66,235.00	26.49	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 97,640/- ज्यादा वसूला गया है।	
	योग	**1,77,82,898.00**	**2,96,82,528.00**	**354.69**		

S.No.	Parameters	Receipts in Rs.			Observation in Brief	Suggestions
	राजस्व कर वसूली	Year 2019-20	Year 2020-21	% In Growth		
	गैर राजस्व कर वसूली					
6	भवन भूमि किराया	76,36,724.00	99,83,631.69	30.73	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 23,46,908/- ज्यादा वसूला गया है।	परिषद के द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोष जनक की गई है। परिषद को वसली मापदण्ड को आगे भी जारी रखना चाहिये
7	जल उपभोक्ता प्रभार	35,47,982.00	48,33,601.00	36.24	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 12,85,619/- ज्यादा वसूला गया है।	
8	ठोस अवशिष्ट प्रबंधन	-	-	-	-	
9	अन्य कर शुल्क	11,51,465.00	9,93,735.00	(13.70)	परिषद द्वारा वर्ष 2020-21 में 2019-20 के मुकाबले Rs. 1,57,730/- कम वसूला गया है।	
	योग	**1,23,36,171.00**	**1,58,10,967.69**	**53.27**		
	कुल योग	**3,01,19,069.00**	**4,54,93,495.69**	**51.05**		

SPSA & Co.
Chartered Accountant

CA Priyesh Kumar Jain
Partner
M.No. 411780

NAGAR PALIKA PARISHAD, CHHATARPUR

Details of Schedule B-17: Cash and Bank Balances

S. No.	Name of Bank	Account No.	Amount
1	HDFC Bank	50200028184140	72,64,871.77
2	Union Bank Of India (Water Supply)	10006579	1,14,387.65
3	Madhya Bharat Gramin Bank	80003802824	(1,138.92)
4	State Bank of India	31099301300	81,40,290.27
5	Bank of Baroda	09590100017697	(44,04,155.55)
6	ICICI Bank	042605000938	2,70,312.00
7	Allahabad Bank	21000264116	64,261.00
8	Allahabad Bank	50187804245	33,97,575.00
9	HDFC Bank	50100037944394	1,65,887.00
10	Bank of Baroda Hama	46410100000921	4,97,775.00
11	IDBI Bank	1628104000005753	6,56,437.00
12	Kotak Mahindra Bank	2811608154	44,69,658.66
13	Kotak Mahindra Bank	2811608147	5,35,306.50
14	Canara Bank	4775101001498	29,16,631.93
15	Uco Bank	31600210001349	51,42,225.00
16	State Bank of India	0303	3,932.81
17	Vijaya Bank	769701101000001	21,03,010.20
18	Punjab & Sindh Bank		7,27,544.88
19	Kotak Mahindra Bank	3713	34,62,376.80
20	State Bank of India	53031601275	10,26,37,496.58
21	Punjab National Bank	1424000100069838	1,13,583.39
22	HDFC Bank	50100274714812	43,08,774.00
			14,25,87,042.97
23	Central Bank Of India (BRGF)	1532111051	20,85,035.00
24	State Bank Of India (UIDSSMT)	30180393261	421.30
25	Allahabad Bank (NULM)	50192534188	43,84,977.49
26	Bank of Baroda (SBM)	09590100026708	37,19,690.00
27	Bank of Baroda (MMAS)	09550100020949	11,58,410.50
28	Union Bank of India (HFA)	410402010072878	9,98,88,134.29
29	State Bank Of India		15,43,070.00
30	HDFC Bank (Amrut)	50100340435527	3,41,24,594.49
			14,69,04,333.07
	Total of Cash & Bank balances		**28,94,91,376.04**

NAGAR PALIKA PARISHAD, CHHATARPUR
CASH FLOW STATEMENT
As on 31st March 2021

Account Code	Inflow	Amount	Amount
	Indirect Income		**20,36,00,385.92**
110	1- Revenue Income	20,36,00,385.92	
	Indirect Expense		**1,31,144.82**
210	2- Revenue Expenditure	1,31,144.82	
	Capital Receipts & Liabilities		**49,81,69,874.80**
320	320-Grants, Contribution for Specific Purpose	49,17,92,754.00	
340	340-Deposit Received	21,37,489.00	
350	350- Other Liabilities	42,39,631.80	
	Capital Expenditure & Assets		**1,33,54,003.79**
431	431- Sundry Debtors (Receivables)	1,32,12,095.79	
460	460- Loan Advances & Deposits	1,41,908.00	
	Total Inflow		**71,52,55,409.33**
Account Code	**Outflow**	**Amount**	**Amount**
	Indirect Income		**93,052.00**
110	1- Revenue Income	93,052.00	
	Indirect Expenses		**69,69,160.25**
210	2- Revenue Expenditure	69,69,160.25	
	Capital Receipts & Liabilities		**51,22,25,835.62**
320	320-Grants, Contribution for Specific Purpose	8,01,01,975.94	
330	330-Secured Loans	23,28,179.00	
340	340-Deposit Received	37,86,873.00	
350	350- Other Liabilities	42,60,08,807.68	
	Capital Expenditure & Assets		**13,82,68,851.00**
410	410- Fixed Assets	13,46,42,077.00	
421	421- Investments-other Funds	35,00,000.00	
460	460- Loans Advances and Deposits	1,26,774.00	
	Total Outflow		**65,75,56,898.87**
	Net Increase / (Decrease) in Cash and Cash Equivalents		**(5,76,98,510.46)**

SPSA & Co.
Chartered Accountant

CA Priyesh Kumar Jain
Partner
M.No. 411780