

Accounting Reforms in ULBs of Madhya Pradesh

Nomination Award Theme: Urban Governance

Nomination Entry Title : Adoption of Accrual Based Double Entry Accounting System in ULBs of Madhya Pradesh



HUDCO BEST PRACTICES AWARDS - 2013-14

Submitted by: Urban Administration and Development Department, GoMP
&
City Managers Association Madhya Pradesh

Submitted to:
Ministry of Urban Development, GoI

To bring transparency, accountability, better management of funds and improved disclosure of financial performance and status of ULBs, Government of Madhya Pradesh launched the Accounting Reforms in ULBs of Madhya Pradesh.

PURPOSE OF THE INITIATIVE

11. SUMMARY

11.1. The initiative:

Migration from Manual, Single Entry System of maintaining accounts to Accrual Based Double Entry System of Accounting (hereinafter referred to as ABDEAS) in computerized environment.

11.2. Background:

The Urban Local Bodies (ULB) in Madhya Pradesh, were maintaining their accounts under single entry cash based system. This was an incomplete accounting system wherein ULBs were not aware of what they own and what they owe. There were no financial reports generated by the accounting system for fund management, resource mobilizations and budgetary control.

The accounts of most of the Urban Local Bodies of Madhya Pradesh (hereinafter referred to as ULBs) were maintained on Single Entry System and this was one of the primary causes of the many maladies that plagued the ULBs like deficient financial reporting, un-reconciled banking accounts, inefficient budgeting, poor financial planning, too many inoperative accounts, un accounted interest received from banks, loss of time in recovering / extracting the relevant data.

Till 2004-05, even after the 74th amendment to the Constitution of India, the ULBs were not able to develop infrastructure on account of lack of funds. With launch of schemes like JNNURM , UIDSSMTand RAY, the ULBs had at their disposal the financial resources to be able to effectively discharge their function. The role of ULBs thus became important and with this came the need for better financial practices.

Also, as per the recommendations of the 13th Finance Commission, without Accrual Based Double Entry Accounting System (hereinafter referred to as ABDEAS), the ULBs would not have been eligible for Performance Based Grants.

11.3. Achievement:

The first target of the initiative was to formulate a comprehensive document which will provide guidelines and procedures for migration to AB-DEAS. It was successfully achieved when MPMAM (Madhya Pradesh Municipal Accounting Manual) was developed and implemented in 2007.MPMAM standardized the formats and procedures for maintaining accounts on AB-DEAS.

The next target was conversion of the accounts in ABDEAS. As on date, 14 Municipal Corporations covered in the first and second phase of the migration have their accounts converted to ABDEAS. 26 towns covered under phase III have their accounts converted to ABDEAS till 2011-12. Work is in progress in 21 towns.

The last but not the least, target was training of the existing staff at the ULBs so that the migration could be sustained. The process of hand holding for maintaining accounts by the existing staff of ULBs is in progress.

12. KEY DATES

Implementation of Madhya Pradesh Municipal Accounting Manual	01.04.2007
Start of Migration in 4 Municipal Corporation in phase I	2009
Start of Migration in 10 Municipal Corporation In phase II	2010
Constitution of PIU under UIDSSMT	02.07.2010
Start of Migration in 26 towns under UIDSSMT in phase III	16.08.2011
Start of Migration in 15 towns under UIDSSMT in phase IV	14.6.2013

13. NARRATIVE

13.1. Situation before the initiative

- The accounts, during the period before migration, were maintained on Single Entry Accounting System. The only accounting records were Cash Book and Bank Book. The monitoring, reporting and control were based on subsidiary registers maintained by the ULBs. There was no system of checks and balances to ensure that the Cash Book, Bank Book and the subsidiary records had or were capturing the information completely and accurately.
- The accounting work was mostly done by persons who were at the fag end of their careers without any exposure to computerized environment and lacking in skills needed to handle ABDEAS. More so none of them had any exposure to the Policies and Tenets that governed the ABDEAS.
- The migration was to be done from 01.04.2007, which inter alia included preparation of fixed asset register, reconciliation of banking accounts and other such work which entailed collection of information from old records, locating whose whereabouts was in itself a challenge.
- There was no record of ownership of the assets. Some assets were owned by other departments of government but were in possession of ULBs for years and vice e versa. The assets were never valued. The actual picture became clear when Fixed Assets Register was prepared/updated.
- Bank Balances were not reconciled. Huge numbers of bank accounts were maintained and many accounts were not operative.
- The records of assets owned by ULBs were not reliable.
- Records did not give the sufficient base for assessing the solvency and profitability of ULB



13.2. Establishment Of Priorities

- ✓ Bring transparency
- ✓ Enhance financial capacity of the ULB
- ✓ Improvement in Budgeting system

74th Constitutional Amendment: The status of ULBs had been raised to Institutions of Local Self Governance with the devolution of additional functions and funds. The ULBs responsibilities thus stood increased requiring an improved reporting system of the financial activities and financial positions.

Mandatory Reform under JNNURM and UIDSSMT Projects: Implementation of Double Entry Accrual Based accounting system in the Urban Local Bodies has been made mandatory under JNNURM and UIDSSMT Projects.

ULBs as new Investment Centers: With growing populace ULBs are turning to be major socio economic growth centers. The contribution of urban centers is known to be as high as 40% of the countries GDP and this contribution is growing. The incomes of ULBs mainly in the form of property tax, water tax, advertisement tariff, trade license, etc. have got the tremendous potential of turning them into self-reliable and financially sound position.

However, to account for these incomes and ascertain proper financial positions, their accounting system, were needed to be upgraded to double entry accrual based method.

Enabling Participatory Budgeting: Each ULB needs to prioritize its investments in various projects/works. Whether it is construction or maintenance of proper roads, regular water supply, improved civic amenities, higher sensitivity to public grievance etc.

Public confidence could be won if budget allocation was made based on the feedback received from general public. However, such budget allocation and its implementation could be achieved only with a strong financial accounting and reporting system.

- Human being by nature is averse to change. If the change may result in one's redundancy, is imminent and inevitable, it results in extremely prejudiced behavior. This initiative was introducing a system which the existing accountants were not aware of. The environment was changing to a computerized one, where again they had a phobia. More so, the migration of the data of past years wholly depended on their co-operation. After the culmination of this initiative, they were expected to be responsible for continuance of this new system in computerized environment. There was no apparent incentive for doing all this work.
- The effects of the change on the human resources had a bearing not only the successful execution of the project but also the sustenance of the initiative. While deciding upon the priorities, management of the change was given top priority.
- Since handholding was part of the initiative, it was important that the migration of the accounts for the years 2007-08 to 2011-12 was over by the time the accounting for the year 2012-13 commenced. Therefore, adherence to time limits for completion of each stage of work was a priority.
- While it came to actual execution of work priority was given to towns having population more than 10 Lakhs, so that Municipal Corporation with heavy amount of budget and funds are taken care of first.

- For standardization of formats and procedures development of manual was the first priority and MPMAM was developed.

13.3. Formulation Of Objectives And Strategies

- During the planning phase, it was decided that the approach to the whole process would be goal based. Focus areas were identified, which were key to the success of the initiative. The different Focus Areas were entrusted to different sets of people based on their core competence and / or experience.

Objectives :

- Review the existing accounting rules and revise the same.
- Build the capacity accounting staff of ULBs.
- Provide professional assistance to ULBs for switch over from single entry cash based accounting system to double entry accrual based accounting system.
- Maintain the accounts of assets, liabilities, incomes and expenses of ULBs.
- Generate financial reports for disclosure true and fair view of financial performance and status of ULBs.
- Bring more transparency into the accounting system by publishing the annual accounts of ULBs.
- Ensure proper fund management with citizen participation in budgeting of annual receipts and payments.
- Generate additional revenues for ULBs through proper resource management backed up by strong financial records.
- Make ULBs self-sustainable in the long run.
- Have web enabled accounting system for centralized monitoring by the State.

- The main object was prevention of misappropriation, mismanagement of resources. The strategy followed to achieve this objective was to adopt the ABDEAS.
- Compliance with the recommendation of 13 th Finance commission and fulfillment of conditions of various schemes of Government of India was also one of the main reason.
- For exploring new ideas of revenue mobilization preparation of Opening Balance Sheet was essential. Only after preparation of OBS the actual picture became clear about the land assets owned by the ULBs. It helped in exploring options for revenue mobilization.
- Standardized the forms, formats and procedure was also a very important objective. By developing MPMAM this objective was achieved. MPMAM provides detailed procedures and formats for the books and registers to be maintained. It also provides the procedure for valuation of assets and preparation of OBS. Detailed accounting codes are given to maintain uniformity.
- After assessing the capacity of ULB staff, the strategy adopted for adopting accrual based double entry accounting system was to get work done through consultancy firm.
- For ensuring the quality and timeliness in work election of consultants were selected through tendering process from state level. Quality Based Low Cost Method was followed.
- Out Put Review Committee was formed at state Level for maintaining the quality of work Payments to consultants was made through E-Transfer.

13.4. Mobilization of resources:

- The initiative was dependent on the three groups of persons. First group was the consultants engaged in the execution of the Migration work, the second group was the accountants and other support staff at the ULBs and the third group identified was UADD.

- The consultants who were entrusted with doing this work were:

Name of the Cluster	Towns covered	Name of the consultants
Phase I (Work executed by ULB itself with technical assistance from UADD)	Gwalior	JPS Associates Dev Parikh & Co.
	Bhopal	S N Nanda & co. Mishra Tiwari Associates
	Jabalpur	S N Nanda & Co. SP JV & Co.
	Indore	S N Nanda & Co. JPS Associates
Phase II	Remaining 10 Municipal Corporations	
	Burhanpur	A K Surana & Associates
	Dewas	Mishra Tiwari Associates
	Katni	Mishra Tiwari Associates
	Khandwa	A K Surana & Associates
	Ratlam	Mishra Tiwari Associates
	Rewa	Mishra Tiwari Associates
	Sagar	All India Institute of Local Self-Government
	Satna	All India Institute of Local Self-Government
	Singrauli	Rajesh Gupta, Jabalpur
	Ujjain	A K Surana & Associates
Cluster A	Chattarpur, Damoh, Rehli, Garhakota, Teekamgargh Panna	Earnst & Young LLP Kolkata
Cluster B	Budhni, Hoshangabad, Itarsi, Rehti, Nasrullaganj, Sehore and Harda	S.R. Batliboi & Co LLP Kolkata
Cluster C	Ashta, Aager, Shujalpur, Shajapur, Mandsaur, Sanawad and Jaora	Pipara & Co Chartered Accountant Ahemdabad
Cluster D	Biora, Malajkhand, Vidisha, Sironj, Shivpuri and Dabra	K.N. Gutgutia & Co, Chartered Accountant New Delhi
Cluster E	Khirkhya, Pipariya, Sidi Bina Mahidpur	S.R. Batliboi & Co LLP Kolkata
Cluster F	Betul, Multai, Pandurna, Pipla, Narayanwar, and Sausar	Earnst & Young LLP Kolkata
Cluster G	Donger, Parasiya, Chorai, Khurai, Junnardev and Amarwada	Pipara & Co Chartered Accountant Ahemdabad

- The work that was done in the first phase for 4 towns and thereafter for 10 towns grouped s. The Accountants of these towns formed the second group of the human resource mobilized for execution of this work.
- The teams from UADD were from MPUSP and PIU constituted under UIDSSMT.
- The financial resources required for this project were mobilized from MPUSP .
- The technical resources included the MPMAM, Tally Accounting Software and the Guidance Notes issued by the Institute of Chartered Accountants of India.

13.5. Process

The process followed mainly concerned of following activities:

- Formation of MPMAM
- Constitution of PIU
- Formation of core committee for maintaining reform.
- Division of towns in clusters of 6-7 towns.
- Selection of Consultants for each cluster from state Level through E-Tendering on the basis of Quality Based Low Cost Method.
- Formation of Committee at state Level to review the work of consultants.
- Provision of prolonged hand holding support to ULB staff in RFP.
- Organizing workshops and training of accounting staff of ULBs on regular basis.

MPMAM developed by UADD in line with the NMAM in 2007 and implemented from 01.04.2007.

The migration started in phased manner. In phase I, 4 Municipal Corporation were covered.. The work was done through independent consultancy firms.technical assistance was provided by UADD to these ULBs in selection of consultants.

Remaining 10 Municipal Corporations covered in Phase II.Tendering was done at UADD level

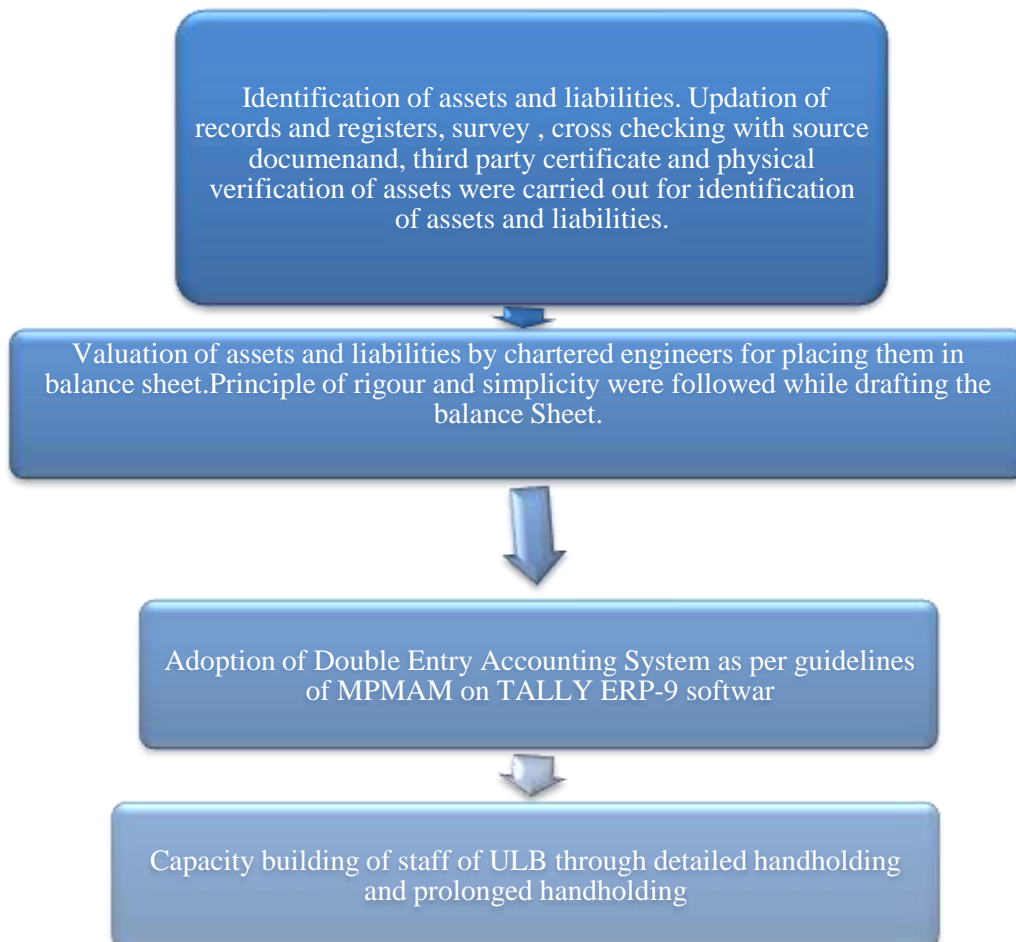
Constituted of PIU under UIDSSMT in the year 2010 for implementing ABDEAS in small and medium sized towns.

after assessing capacity and competence of the Accounting staff of the ULBs, it was found that migration to ABDEAS could only done through independent agencies. Decision was taken to appoint Chartered Accountant firms for doing the migration work.

For maintaining uniformity and transparency, the selection of the consultants was done at the state level and process of e-tendering was followed.

26 small and medium towns were covered phase III and phase IV covered 15 more small and medium towns. In phase V there will be 51 towns, for which the process of tendering is in progress

During Process of adoption following activities were performed



13.6. Results Achieved

The goals of the initiative and the level of their achievement is as under :

- MPMAM implemented: Madhya Pradesh implemented in all urban local bodies of Madhya Pradesh.
- Fixed Assets registered maintained/updated. It provides details of all assets owned by ULB.
- Financial Statements prepared: Balance sheet gives the financial position of ULBs. Income and Expenditure account helps in assessing profitability of the ULB concerned.
- Bank balances reconciled. After preparation of BRS many unidentified transactions were cleared and corrections were made in the books.
- Inoperative accounts identified. The accounts which are not operative for years are identified and process for closure of such accounts is initiated.



- Budget prepared on the basis of double entry accounting system as per the format of MPMAM.

S.No.	Goal	Achievement Level	Parameter
a.	Preparation of Opening Balance sheet	Prepared in 27 ULBs	Adoption by PIC/MIC
b.	Preparation of FAR as per MPMAM	Prepared in 27 ULBs	Adoption by PIC/MIC
c.	Conversion of Books of Accounts	Done in 40 ULBs	Done in 40 ULBs

13.7. Sustainability:

Adoption of accounts on Accrual Based Accounting System is a process and not an event. For sustaining this system of accounting comprehensive training and handholding support is provided to the officials concerned. Class room training as well as training during actual working was given by the consultants. Training and exposure trips were also organized by the Directorate Urban Administration and Development on concurrent basis.

A new scheme, "Shahri Sudhar Karykram" has been prepared by UADD. Under this programme all the Urban Reforms will be implemented in all the ULBs of Madhya Pradesh. To make the accounting system sustainable, grant/ loan based support will be given to the ULBs. Once the ULBs develop proper mechanism for accounting self sustainability shall be achieved.

A reform cell will be constituted to implement the programme.

UADD has also prepared a Standard RFP document which will be available on UADD website. This document will help ULBs in appointing consultancy firm.

Lesson Learned:

- Transparency if adopted since beginning of a planning process, can definitely result in to a successful document and ultimately its implementation.
- Success of client & consultants relationship depends on various factors: Proper monitoring of works sincere efforts by consultant, transparency and timely payments.
- Uniformity in books of accounts and formats makes comparison easy.
- Double Entry accounting system gives clear financial position at a glance.
- Minimum Bank Accounts should be maintained. It reduces the chances of financial fraud.
- Inoperative bank accounts should be closed immediately.
- Identification of assets opens new ways for revenue mobilisation. Idle land can be used in various ways to generate revenue.



13.8. Transferability:

The system of accrual Based Double Entry Accounting System can be followed by other government departments wherever single Entry Accounting System is followed. Departments handling schemes of Government of India and Foreign funded projects require to follow this system as reporting requirements of foreign funded schemes can be fulfilled by adoption of this system only.

In case of replication of this initiative following precautions should be taken:

- Selection of consultants should be made centrally.
- RFP should be designed in such a manner that reputed consultancy firms only can participate.
- Process of selection of consultants and payment should be transparent.
- Monitoring should be done by technically competent persons.



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क्रमांक/ 3923

भोपाल, दिनांक 25-11

प्रति,

समस्त मुख्य नगर पालिका अधिकारी
 नगर पालिका/नगर पंचायत

विषय-प्रदेश की समस्त नगरीय निकायों में दोहरी प्रविष्टि लेखा प्रणाली लागू करने हेतु।

प्रदेश की समस्त नगर पालिकाओं तथा नगर पंचायत में उक्त लेखा प्रणाली लागू किया जाना विचारणीय है।

2. भारत सरकार द्वारा जनसंख्या-विकास-संशोधन राष्ट्रीय शहरी नवीनीकरण मिशन, समर्पित आवक एवं भविष्य इत्यादि विकास कार्यक्रम तथा छोटे एवं मझोले नगरों की शहरी जनसंख्या विकास योजना के अंतर्गत राज्यों तथा नगरीय निकायों के साथ किये गए अनुभव में शहरी सुधार कार्यक्रमों के अंतर्गत द्वि-प्रविष्टि लेखा प्रणाली से लेखाओं के अचल की प्रक्रिया लागू करने की अपेक्षा राज्यों तथा नगरीय निकायों से की गयी है। उपर्युक्त द्वि-प्रविष्टि लेखा प्रणाली नगरीय निकायों में लागू करना राज्य सरकार तथा निकायों की धनबद्धता है।

3. उपर्युक्त के परिपेक्ष्य में विभाग द्वारा नेशनल म्युनिसिपल एकाउंट्स मैनुअल के प्रावधानों को ध्यान में रखा हुए प्रदेश की नगरीय स्थानीय निकायों के लिए "मध्यप्रदेश नगर पालिका लेखा निष्पादनी" मध्यप्रदेश शहरी नदीयों के लिए शहरी तैयार कार्यक्रम (MP/ISP) " के अंतर्गत तैयार कराया गया है, जिसकी प्रती इत पर के साथ संलग्न प्रिण्ट है।

4. राज्य शासन द्वारा प्रथम चरण में समस्त नगर विभागों में दिनांक 01.04.08 में यह प्रणाली लागू की जा चुकी है।

5. दोहरी प्रविष्टि लेखा प्रणाली लागू करने के निम्ने प्राथमिक कार्यवाही प्रारंभिक बैलेंस-शीट तैयार करना है। उक्त निर्दिष्ट किया जाता है कि समस्त नगर पालिकाओं तथा नगर पंचायत संलग्न मध्यप्रदेश नगर पालिका लेखा निष्पादनी में दिने भवे द्रापण के अनुसार दिनांक 01.04.08 की स्थिति में प्रारंभिक बैलेंस शीट तैयार करने की कार्यवाही अचल प्राप्त करें।

6. प्रारंभिक बैलेंस-शीट तैयार करने की प्रक्रिया मध्यप्रदेश नगर पालिका लेखा निष्पादनी के अनुयाय-3 में दी गयी है।

7. 5 निकायों द्वारा सर्वप्रथम अनुयाय-3 के परिशिष्ट-2 में विदे भवे 35 प्रपत्रों (प्रपत्र नं. 11-35) पर निकाय की समस्तियाँ तथा देवताओं का सुबोधन किया जावे जिससे प्रारंभिक बैलेंस शीट आसानी से तैयार हो जायेगी।

8. समस्त निकाय प्रारंभिक बैलेंस शीट तैयार करने का कार्य 31 जुलाई 2009 तक पूर्ण कर लेंगे। उक्त निकाय उक्त कार्य हेतु मध्यप्रदेश नगर पालिका अधिनियम 1961 के प्रावधानों के अनुसार स्थानीय स्तर पर आवश्यकतानुसार विशेषज्ञों की सेवाएं लेने के निम्ने तैयार करें।

9. संवर्धनीय स्तर पर प्रत्येक माह इस कार्य की समीक्षा की जायेगी।

10. इस संबंध में कोई भी कठिनाई होने पर संचालनालय की संयुक्त संचालक (वि.वि.) की आरक्षकता से सम्पर्क किया जा सकता है। व्यक्ति पत्राचार के निम्ने communications@mp.nipurban.gov.in पर ई-मेल भी किया जा सकता है।

(ए.ए.ए. वि.वि.)
 अध्यक्ष

संचालनालय एवं विकास
 भोपाल, दिनांक 25-11-08

क्रमांक/ 3924

विषय-समस्त नगरीय नगर पंचायत, नगरीय प्रशासन एवं विकास की और सुधारों तथा उपर्युक्त कार्यवाही हेतु। सुधारा उपर्युक्तानुसार कार्यवाही निर्धारित समयवधि में सुनिश्चित करें।

अध्यक्ष
 नगरीय प्रशासन एवं विकास



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दिनांक 20/11/13

प्रति,

मुख्य नगर पालिका अधिकारी,
 रेहटी, बुधनी, मसकल्लमगंज, होशंगाबाद, इटारसी, हरवा,
 सीहोर, आंधा, आगर, गुजालपुर, राजपुर, मंदसौर, जावर,
 सभावद, छतरपुर, पन्ना, रेहली, दमोह, टीकमगढ़, मड़कोटा,
 विदिशा, ब्यावर, सिरौज, म.राजसमूह, किवपुरी एवं डबरा।

विषय- MPMAM के अन्तर् पर छातों के साधारण के संबंध में।

राज्य शासन के विधान-2018 के 285वीं में आयुर्व निकाय में द्विप्रविष्टि लेखा प्रणाली के अन्तर् पर छातों के साधारण किया जाना सम्मिलित किया गया है। पूर्व में अन्तर् निकाय में विशेषज्ञ कर्मों के माध्यम से वित्तीय वर्ष 2011-12 तक के छातों का साधारण MPMAM के अन्तर् पर किया जा चुका है। विशेषज्ञ कर्मों के अनुबंध की अवधि समाप्ति के पश्चात भी MPMAM के अन्तर् पर छातों का साधारण किया जाना आवश्यक है।

इसी प्रकार नगरीय निकायों का बजट MPMAM के अन्तर् पर ही तैयार किया जाना है जिससे 25% राशि शहरी गरीबों के निम्ने प्रयुक्त से निर्धारित करनी है।

उपर्युक्त कार्य हेतु संचालनालय स्तर से अपेक्षित सहयोग एवं मार्गदर्शन में सम्मर्थन से संचालनालय को यथा शीघ्र अवगत करावे।

(म.प्र.वि.वि.)
 विशेष कर्तव्यविधि अधिकारी

नगरीय प्रशासन एवं विकास
 मध्यप्रदेश, भोपाल

संचालनालय, नगरीय प्रशासन एवं विकास
मध्यप्रदेश, भोपाल

क्रमांक/वा.प्र./7/2012 639 1738

भोपाल दिनांक 15-2-12

प्रति,

1. आयुक्त,
 नगर पालिका निगम, स्तलाम, ग्वालियर, रीवा, सागर,
 खण्डवा, कटनी, देवास।
2. मुख्य नगरपालिका अधिकारी,
 नगरपालिका परिषद हरवा, मसकल्लमगंज, इटारसी,
 होशंगाबाद, सीहोर, पन्ना, रेहली, मड़कोटा, छतरपुर, टीकमगढ़,
 विदिशा, दमोह, किवपुरी, मंदसौर, जावर, ब्यावर, सिरौज, सभावद,
 गुजालपुर, डबरा, राजपुर, आंधा, आगर, मलाजखण्ड।
3. मुख्य नगरपालिका अधिकारी,
 नगर परिषद रेहटी, बुधनी

विषय- "महधुंरन अके सिंगल एंटी अकाउंटिंग सिस्टम टू AB-DEAS" शहरी सुधार के तहत कार्य की प्रगति के संबंध में।

"महधुंरन अके सिंगल एंटी अकाउंटिंग सिस्टम टू AB-DEAS" का कार्य आयुर्व निकाय में विशेषज्ञ कर्मों द्वारा संपादित किया जा रहा है। अपने कार्यकाल में विशेषज्ञ कर्म निकाय के कर्मचारियों/अधिकारियों " Accrual Based Double Entry Accounting" के अन्तर् पर लेखांकन कार्य का प्रशिक्षण भी प्रदान करेगी। आयुर्व निकाय में प्रशिक्षण लिए जाने हेतु कर्मचारियों/अधिकारियों को नामांकित कर उनका प्रशिक्षण लिए जाने सुनिश्चित कर अवगत करावे।

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 भोपाल, दिनांक

पृष्ठ/क्रमांक/वा.प्र./7/2012
 प्रतिलिपि-

1. प्रमुख सचिव, मध्यप्रदेश शासन, नगरीय प्रशासन एवं विकास विभाग मंत्रालय भोपाल।
2. महाधुंर/अध्यक्ष-नगरपालिका निगम/नगर पालिका/नगर परिषद-स्तलाम, ग्वालियर, रीवा, सागर, खण्डवा, कटनी, देवास, हरवा, मसकल्लमगंज, इटारसी, होशंगाबाद, सीहोर, पन्ना, रेहली, मड़कोटा, छतरपुर, टीकमगढ़, विदिशा, दमोह, किवपुरी, मंदसौर, जावर, ब्यावर, सिरौज, सभावद, गुजालपुर, डबरा, राजपुर, आंधा, आगर, मलाजखण्ड, रेहटी, बुधनी।

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