कार्यालय नगर परिषद नागौद, जिला-सतना (म.प्र.)

Office of Nagar Parishad Nagod, Dist. Satna (M.P.)

Palika Bazar,
Ward No. 08, Nagod
Dist. Satna (M.P.) 485446
Email-
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कमांक/न.परि./2025/ 1107

नागौद, दिनांक 21/01/2025

प्रति,

आयुक्त महोदय्
नगरीय प्रशासन एवं विकास
मध्यप्रदेश भोपाल

विषयः— वित्तीय वर्ष 2023—24 के लेखाओं की सी.ए. ऑडिट रिपोर्ट प्रेषित करने बाबत्।

संदर्भः— संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र कमांक 7827 भोपाल, दिनांक 24.04.2024

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महोदय्

विषयांकित एवं संदर्भित पत्र के संबंध में लेख है कि वित्तीय वर्ष 2023—24 के लेखाओं की संपरीक्षा निकाय द्वारा नियुक्त चार्टर्ड एकाउन्टेंट से कराई गई है। संबंधित द्वारा ऑडिट रिपोर्ट प्रस्तुत की गई है, जो पत्र के साथ संलग्न सादर प्रेषित है।

संलग्नः— उपरोक्तानुसार।

मुख्य नगर पालिका अधिकारी
नगर परिषद नागौद
जिला—सतना (म.प्र.)

पृ.कमांक/न.परि./2025/ 1108

नागौद, दिनांक 21/01/2025

प्रतिलिपिः—

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास रीवा संभाग रीवा की ओर सादर सूचनार्थ।

मुख्य नगर पालिका अधिकारी
नगर परिषद नागौद
जिला—सतना (म.प्र.)

AUDITOR'S REPORT

NAGAR PARISHAD NAGOD
DISTT. SATNA
FINANCIAL YEAR 2023-24

LAVESH MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

LAVESH MITTAL & ASSOCIATES
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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD NAGOD DISTT. SATNA

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD NAGOD ("the ULB"), which comprises of the Receipt & Payment Account, Profit & Loss Account for the year then ended, Balance Sheet as on year end and other explanatory information.
Management's Responsibility for the Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding ofthe assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .
Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by

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	Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.
Opinion	In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Financial Statement Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024. We would also like to report following observations : 1.)We were unable to check opening balances of the Parishad for the FY 23-24 as the Balance Sheet of FY 22-23 was not provided to us by the management.

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	2.We have observed few minor arithmetical and clerical errors in general in books , which was rectified at the year end by giving rectification effects.
Basis for Opinion	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 this report.

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reporting of NAGAR PARISHAD NAGOD ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance

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	Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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	Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.
Meaning of Internal Financial Controls Over financial Reporting	A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls Over Financial Reporting	Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Opinion	In our opinion and to the best of our information ad accourding to the explanantion given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

For LAVESH MITTAL & ASSOCIATES
Chartered Accountants
FRN : 023526C

LAVESH MITTAL
M. No. 436383MRN

DATE : 12-11-2024
UDIN: 25436383BMLYXH8426

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue**

1)	The auditor is responsible for audit of revenue from various sources.	Details of revenue from various sources has been checked and then entered in the Receipt and Payment account by the management of ULB .
2)	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer straightaway deposits the amount collected by him, to the main cashier at the cash counter, who further deposits this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification. A register is beingmaintained by revenue/tax collector/officer from which collected amount is posted into cashier cash book . A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
3)	Percentage of revenue Collection increase or decrease in various heads in property tax, samekitkar,shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	See Annexure 3 attached to this report.
4)	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

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5)	The entries in Cash book shall be verified	Checked and verified on sample test basis from the tally data provided to us by the management.
6)	The auditor shall specifically mention inthe report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.	Details relating to revenue recovery against the quarterly and monthly targets were provided to us by management and further verified by us
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	We have verified the interest income from FDR's and noticed that interest income is recognized in books of Accounts.
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	All investments were made at competitive rate by ULB.

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2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us was verified.
2)	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets..
3)	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Errors like totaling mistake etc. during year noticed and same were duly communicated to the responsible person for correction .
4)	He shall verify that the expenditure for a particular scheme is Limited to the funds allocated for that Particular scheme any over payment shall be brought to the notice of the Commissioner / CMO	As per the Sample Test Check Basis, there were no instances where expenditure is done beyond the limit of funds allocated for a particular scheme.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessar guidelines, directives, acts and rules issued by Government of India and State Government in expens

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6)	During the audit financial propriety shall also be Checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
8)	The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.
9)	He shall verify that all temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were verified on sample basis seemed recovered.

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3.) Audit of Book Keeping

1)	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal, views on books of accounts can only be expressed.
2)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
3)	The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances arose.
4)	Bank reconciliation statement (BRS) shall be verified from the	Bank Reconciliation as provide by the UBL is in sink with the Bank statement and Books.

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	records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	
5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were made available to us. The receipt & payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in thepoint 6(1) of this report.
6)	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we were unable to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.

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4) **Audit of FDR**

1)	The auditor is responsible for audit of all fixed deposits and term deposits.	We have verified fixed deposits maintained by the ULB and provided to us for verification.
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR records are kept in physical copy form in a separate file. We suggest ULB to prepared separate register containing all the relevant details such asdate of creation, date of maturity, ROI, renewal etc.
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interests on FDRs' are booked on cash basis, as onthe maturity and realization of invested amount is recorded in the cash book & the same has been Reinvested again.

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5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bidsinvited by the ULB.	Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures arefollowed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followedfor all bids.
3)	He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the constructionand maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks	No such bank guarantees were produced before us for verification.
5)	The conditions of BG shall also be verified; any BG with any such condition which isagainst the interests of the ULB shall be verified and brought to the notice of Commissioner /CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

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6)	The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closureshall also be verified by the auditor.	No contract closure documents were made available to us for verification.

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6) **Audit of Grants and Loans**

1)	The auditor is responsible for audit of grants given by Central Governmentand its utilization.	Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilized as per rules and regulation.
2)	He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants received from the State/Central government.
3)	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

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4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found

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Reporting on Audit Paras for Financial Year 2023-24

NAGAR PARISHAD NAGOD DISTT. SATNA

Auditor: LAVESH MITTAL & ASSOCIATES, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	In some of the instances tax rates are not properly charged by the Palika further due to totaling errors in the bills excess payment has been observed .	The municipality should cut out the worthless expenditures like over advertisement in news paper than the occasion demands &conveyance by public transport should be encouraged .
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following accrual basis except for interest on FDR of accounting which is not prescribed as per MPMAM	Double entry system accounting system should be adopted by the municipality .
4	Audit of FDR/TDR	Verify fixed depositsand term deposits and their maintenance	Interest Certificate from bank should be collected in order to record correct interest amount for the year.	Interest on FDR should be accounted for in accrual basis

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5	Audit of Tendersand Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant	Procedure forTenders openingand Performanc ereview should be carefully monitored.
6	Audit of Grants& Loans	Verification of Grant received from Government and its utilisation	The grants received by nagar Palika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Parishad is not sure of the head under which some grants are received as the same are directly without mentioning.	Grant register is to be updated and and balanced regularly with its Utilization Certificate.

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7	Verify whether any diversion offunds from capital receipt /grants /Loans to revenue expenditure and from one scheme /projectto another.	We didn't came across any such diversion of fund.	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance with respect to revenue receipts (Tax & Non Tax).		
	b) Percentage of Capital expenditure wrt Total expenditure.		
9	Whether all the temporary advances have been fully recovered ornot.	No Cases of outstanding advances have been found.	
10	Whether bank reconciliation statements is being regularly prepared	BRS prepared by the ULB	NA

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LAVESH MITTAL AND ASSOCIATES * CHARTERED ACCOUNTANT *

NAGAR PALIKA PARISHAD NAGOD

INCOME AND EXPENDITURE ACCOUNTS

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year 2023-24
A	Income		
	Revenue Income	IE-1	61,95,129.00
	Assigned Revenues & Compensations	IE-2	2,92,77,462.00
	Rental Income From Municipal Properties	IE-3	45,48,305.00
	Fees & User Charges	IE-4	22,81,452.00
	Sale & Hire Charges	IE-5	81,345.00
	Revenue Grants, Contribution & Subsidies	IE-6	2,52,19,541.00
	Income From Investments	IE-7	-
	Interest Earned	IE-8	-
	Other Income	IE-9	3,31,461.00
	Total Income		6,79,34,695.00
B	**Expenditure**		
	Establishment Expenses	IE-10	3,07,56,409.00
	Administrative Expenses	IE-11	97,52,343.00
	Operations & Maintenance	IE-12	1,59,68,126.00
	Interest & Finance Charges	IE-13	1,64,439.00
	Programme Expenses	IE-14	19,50,075.00
	Revenue Grants, Contribution and Subsidies	IE-15	34,58,002.00
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	1,30,587.00
	Depreciation		16,61,401.99
	Total Expenditure		6,38,41,382.99
C	**Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**40,93,312.01**
D	Add/Less: Prior period Items (Net)	IE-18	-15,22,722.00
E	**Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)**		**25,70,590.01**
F	Less:Transfer to Reserved Fund		-
G	**Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)**		**25,70,590.01**

As per our Report of Even Date annexed

For : LAVESH MITTAL AND ASSOCIATES
Chartered Accountants
FRN : 023526C

LAVESH MITTAL AND ASSOCIATES * CHARTERED ACCOUNTANT *

LAVESH MITTAL
M. No. 436383

Date: 12/11/2024
Place: INDORE

UDIN : 25436383BMLYXH8426

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नगर परिषद् नागौद
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मुख्य नगर पालिका अधिकारी
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Schedule IE-1: Tax Revenue

	Particulars		Current Year (Rs.)
11001	Property Tax		6,54,426.00
11002	Water Tax		29,67,415.00
11003	Sewerage Tax		4,18,887.00
11004	Devlopment Tax		
11005	Lighting Tax		25,000.00
11006	Education Tax		57,159.00
11007	Vehicle Tax		10,07,751.00
11008	Tax on Animals		1,500.00
11009	Electricity Tax		
11010	Professional Tax		-
11011	Advertisement Tax		
11012	Pilgremage Tax		-
11013	Export Tax		-
11051	Octroi & Toll		-
11060	Cess		-
11080	Others Taxes		10,62,991.00
11090	Tax		
	Sub Total		61,95,129.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		-
	Sub Total		61,95,129.00
	Total Tax Revenue		61,95,129.00

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

Account code	Particulars		Current Year (Rs.)
1109001	Property Tax		-
1109002	Octroi & Toll		-
1109003	Surcharge		-
1109004	Advertisement tax		-
1109011	Others		-
	Total refund and remission of tax revenues		-

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Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected By Others	23,04,674.00
12020	Compensation in Lieu Of Taxes/Duties	2,69,72,788.00
12030	Compensation in Lieu Of Concession	
	Total Assigned Revenues & Compensation	2,92,77,462.00

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)
13010	Rent From Civic Amenities	43,11,475.00
13020	Rent From Office Buildings	
13030	Rent From Guest Houses	-
13040	Rent From Lease of Lands	2,36,830.00
13080	Other Rents	
	Sub Total	45,48,305.00
13090	Less: Rent remission and refunds	-
	Sub Total	45,48,305.00
	Total Rental Income From Municipal Properties	45,48,305.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	2,220.00
14011	Licensing Fees	
14012	Fees for Grant of Permit	
14013	Fees For Certificate Or Extract	18,131.00
14014	Development Charges	
14015	Regularisation Fees	
14020	Penalties And Fines	
14040	Other Fees	8,11,532.00
14050	User Charges	14,48,929.00
14060	Entry Fees	
14070	Service / Administrative Charges	640.00
14080	Other Charges	
14090	Fees Remission and Refunds	-
	Sub Total	22,81,452.00
14090	Less: Fees Remission and Refunds	-
	Sub Total	-
	Total Income from Fees & User Charges	22,81,452.00

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)
15,010.00	Sale Of Products	
15,011.00	Sale of Forms & Publications	81,345.00
15,012.00	Sale of Stores & Scrap	-
15,030.00	Sale of Others	
15,040.00	Hire Charges for Vehicles	
15,041.00	Hire Charges for Equipments	-
	Total Income from Sale & Hire Charges	81,345.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)
16,010.00	Revenue Grants	2,52,19,541.00
16,020.00	Reimbursement of Expenses	
16,030.00	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	2,52,19,541.00

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)
17,010.00	Interest on Investments	-
17,020.00	Dividend	-
17,030.00	Income From Project TakenUp On Commercial Basis	-
17,040.00	Profit on Sale of Investments	-
17,080.00	Others	-
	Total Income From Investments	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)
17,110.00	Interest From Bank Accounts	
17,120.00	Interest On Loans And Advances To Employees	
17,130.00	Interest On Loans To Others	
17,180.00	Other Interest	
	Total Interest Earned	-

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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery From Employees	
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	3,00,721.00
19040	Transfer Into Activity Fund	30,740.00
19220	Transfer Into Gratuity & Leave Salary F	-
	Total Other Icome	3,31,461.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)
21010	Salaries, Wages And Bonus	2,97,62,449.00
21020	Benefits And Allowances	9,93,960.00
21030	Pension	
21040	Other Terminal & Retirement Benefits	
	Total Establishment Expenses	3,07,56,409.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	7,13,822.00
22011	Office Maintenance	61,16,435.00
22012	Communication Expenses	43,712.00
22020	Books & Periodicals	24,199.00
22021	Printing and Stationery	1,75,701.00
22030	Travelling & Conveyance	70,800.00
22040	Insurance(Vehicle)	6,06,460.00
22050	Audit Fees	41,300.00
22051	Legal Expenses	
22052	Professional and Other Fees	44,668.00
22060	Advertisement And Publicity	17,31,884.00
22061	Membership & Subscriptions	
22080	Other Administrative Expenses	1,83,362.00
	Total Administrative Expenses	97,52,343.00

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)
23010	Power & Fuel	30,84,498.00
23020	Bulk Purchases	13,29,390.00
23030	Consumption of Stores	
23040	Hire Charges	24,87,511.00
23050	Repairs & Maintenance Infrastructure Assets	7,26,539.00
23051	Repairs & Maintenance Civic Amenities	4,88,578.00
23052	Repairs & Maintenance Buildings	4,83,752.00
23054	Repairs & Maintenance Vehicle	12,04,762.00
23055	Repairs & Maintenance Office Equipments	5,48,087.00
23056	Repairs & Maintenance Electrical Appliances	10,688.00
23057	Repairs & Maintenance Heritage Building	10,85,905.00
23059	Repairs & Maintenance Others	8,86,473.00
23080	Other Operating & Maintenance Expenses	36,31,943.00
	Total Operations & Maintenance	1,59,68,126.00

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies&Association	
	Interest on Loans From International Agencies	-
24050	Inte.on Loans From Banks&Other Financial Institution	1,64,439.00
24060	Other Term Loans	-
24070	Bank Charges	
24080	Other Finance Expenses	
	Total Interest & Finance Charges	1,64,439.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)
25010	Election expenses	4,43,072.00
25020	Own Programme	15,07,003.00
25030	Share in Programme Of Others	
	Total Programme Expenses	19,50,075.00

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LAVESH ... ASSOCIATES * CHARTERED ACCOUNTANT *

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars		Current Year (Rs.)
26010	Grants		34,58,002.00
26020	Contributions		-
26030	Subsidies		
	Total Revenue Grants, Contribution and Subsidies		34,58,002.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars		Current Year (Rs.)
27010	Provisions for Doubtful Receivables		-
27020	Provision for Other Assets		-
27030	Revenues Written Off		-
27040	Assets Written Off		-
27050	Miscellaneous Expense Written Off		
	Total Provisions and Write Off		-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars		Current Year (Rs.)
27110	Loss on Disposal Of Assets		-
27120	Loss on Disposal Of Investments		-
29010	Transfer to General Activity Fund		48,439.00
29040	Tranfer to Water Supply		-
29220	Transfer to Gratuity & Leave Salary Fund		82,148.00
29230	Provident Fund		-
27180	Other Miscellaneous Expenses		
	Total Miscellaneous Expenses		1,30,587.00

Schedule IE-18:- Prior Period

Account code	Particulars		Current Year (Rs.)
18500	Expenses		-
18510	Other expenses Revenue		-
18540	Other Income		
	Sub Total		-
28500	Expenses		-
28550	Refund of Taxes		-
28560	Refund of Other Revenues		2,44,659.00
28580	Other Expenses		12,78,063.00
	Sub Total		15,22,722.00
	Total Prior Period		15,22,722.00

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NAGAR PALIKA PARISHAD NAGOD
BALANCE SHEET
As on 31 March 2024

	Particulars	Sch No.	Current year (Rs)		
A	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		11,63,36,264	
	Earmaked Funds	B-2		0	
	Reserves	B-3		0	
	Total Reserves and Surplus				11,63,36,264
A2	**Grants,Contribution for Specific Purpose**	B-4			1,00,25,085
A3	Loans				
	Secured loans	B-5		0	
	Unsecured loans	B-6		9,10,038	
	Total Loans				9,10,038
	TOTAL SOURCES OF FUNDS [A1 - A3]				**12,72,71,387**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block		3,12,02,180		
	Less:Acumulated Depreciation		16,61,402		
	Net Block			2,95,40,778	
	Capital Work-in-Progress			2,47,425	
	Total Fixed Assets				2,97,88,203
B2	**Investments**				
	Investment- General Fund	B-12		1,10,23,993	
	Investment-Other Funds	B 13		11,68,400	
	Total investment				1,21,92,393
B3	**Current assets,loans & advances**				
	Stock in hand (inventories)	B-14		0	
	Sundry Debtors (Rceeivables)	B-15			
	Gross amount outstanding		0		
	Less: Accumulated Provision against bad and doubtful receivables		0		
	Sundry Debtors(Net)			0	
	Prepaid expenses	B-16		0	
	Cash and Bank Balances	B-17		8,54,05,913	
	Loans, advances and deposits	B-18		0	
	Total Current Assets			8,54,05,913	
B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		0	
	Deposit Works	B-8		0	
	Other liabilities (Sundry Creditors)	B-9		1,15,122	
	Provisions	B-10		0	
	Total Current Liabilities			1,15,122	
	Net Current Assets (B3-B4)				8,52,90,791
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]				**12,72,71,387**

As per our Report of Even Date annexed

For : LAVESH MITTAL AND ASSOCIATES
Chartered Accountants
FRN : 023526C

LAVESH MITTAL
M. No. 436383

UDIN : 25436383BMLYXH8426

Date: 12/11/2024
Place: INDORE

लेखापाल
नगर परिषद् नागौद
जिला सतना (म०प्र०)

मुख्य नगर पालिका अधिकारी
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Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account	Total
31010	Balance as per last amount	-	-	-	-	11,74,55,146.00	11,74,55,146.00
	Additions during the year	-	-	-	-	34,90,602.00	34,90,602.00
31090	Surplus for the year	-	-	-	-	24,42,060.06	24,42,060.06
	Transfers	-	-	-	-	1,28,529.95	1,28,529.95
	Total (Rs)	-	-	-	-	12,35,16,338.01	12,35,16,338.01
	Deductions during the year	-	-	-	-	71,80,074.00	71,80,074.00
31090	Deficit for the year	-	-	-	-	-	-
	Transfers	-	-	-	-		-
310	Balance at the end of the current year	-	-	-	-	11,63,36,264.01	11,63,36,264.01

CHARTERED ACCOUNTANT ... AND ASSOCIATES

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

Account Code	Particulars	Sanchit Nidhi 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						
	Intrest/Dividend earned on Special Fund Investments						
	Profit on disposal of Special Fund investments						
	Appreciation in Value of Special Fund Investments						
	Other addition (General reserve)						
	Total (b)						
	(c) Payments Out of Funds						
	(1) Capital expenditure on						
	Fixed Asset						
	Others						
	(2) Revenue Expenditure on						
	Salary, Wages and allowances etc						
	Rent Other administrative charges						
	(3) Other.						
	Loss on disposal of Special Fund investments						
	Diminution in Value of Special Fund investments						
	Transferred to Municipal Fund						
	Total (c)	-	-	-	-	-	-
0	Net Balance of Special Funds [(a+b)-(c)]	-	-	-	-	-	-

LALESH ... ASSOCIATES CHARTERED ACCOUNTANT

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जिला सतना (म०प्र०)

मुख्य नगर पालिका अधिकारी
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Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution			-		-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-

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CHARTERED ACCOUNTANT ASSOCIATES

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govermment	Grants from State Govermment	Grants from other Govermment Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32,010	32,020	32,030	32,040	32,080	
(a) Opening Balance			-		-	-
(b) Additions to the Grants						
Grant Received During The Year	84,75,521.00	2,16,59,091.00			51,50,014.00	3,52,84,626.00
Interest/Dividend earned on Grant investments			-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-				-
Total(b)	84,75,521.00	2,16,59,091.00	-	-	51,50,014.00	3,52,84,626.00
Total (a+b)	84,75,521.00	2,16,59,091.00	-	-	51,50,014.00	3,52,84,626.00
(C) Payment out of funds						-
Capital expenditure of Fixed Assets			-	-	-	-
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	35,12,540.00	1,71,19,666.00	-	-	46,27,335.00	2,52,59,541.00
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
PM Awas Third party supervison exp	-	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	35,12,540.00	1,71,19,666.00	-	-	46,27,335.00	2,52,59,541.00
Net balance at the year end (a+b)- (C)	49,62,981.00	45,39,425.00	-	-	5,22,679.00	1,00,25,085.00

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Schedule B-5: Secured Lons

Account Code	Particulars	Current Year (Rs)
33010	Loans from Central Government	-
33020	Loans from State Govermment	
33030	Loans from Govt. bodies & Associations	-
33040	Loans from international agencies	-
33050	Loans from banks & other financial institutions	
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	Total Secured Loans	-

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemaption;

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

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Schedule B-6: Unsecured Loans

Code No.	Particulars		Current Year (Rs)
33110	Loans from Central Government		9,10,038.00
33120	Loans from State Government		-
33130	Loans from Govt. bodies & Associations		-
33140	Loans from international agencies		-
33150	Loans from banks & other financial institutions		-
33160	Other Term Loans		-
33170	Bonds & debentures		-
33180	Other Loans		-
	Total Unsecured Loans		**9,10,038.00**

Note:

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

Schedule B-7: Deposits Received

Account Code	**Particulars**		**Current Year (Rs)**
34010	From Contractors		
34020	From Revenues		
34030	From Staff		
34080	From other		
	Total deposits received		-

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Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)
34110	Civil Works	-
34120	Electrical works	-
34180	Others	-
	Total of deposit works	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)
35010	Creditors	
35011	Employee Liabilities	-
35012	Interst Accrued and Due	-
35013	Outstanding liabilities	-
35020	Recoveries Payable	1,15,122.00
35030	Government Dues Payable	
35040	Refunds Payable	
35041	Advance Collection of Revenues	-
35090	Others	
	Total Other Liabilities (Sundry Creditors)	**1,15,122.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)
36010	Provision for Expenses	-
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provision	

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
410,0.00	Land		-	-	-	-	-	-	-		-
41015.00	Lakes and Pond			-	-		-	-		-	-
41020.[illegible]	Buildings		18,61,637.00	-	18,61,637.00	-	67,054.57	-	67,054.57	17,99,582.43	-
4102[illegible].00	Heritage Building			-	-	-		-		-	-
	Infrastructure Assets							-			-
410[illegible].00	Roads & bridges		1,43,92,869.00	-	1,43,92,869.00	-	7,19,643.45	-	7,19,643.45	1 36,73,225.55	-
[illegible]01.00	Sewerage and drainage		90,42,308.00	-	90,42,308.00	-	6,02,820.53	-	6,02,820.53	84,39,487.47	-
41[illegible]2.00	Water ways		31,76,029.00	-	31,76,029.00	-	79,400.73	-	79,400.73	30,96,628.28	-
41035.0G	Public Lighting		22,24,522.00	-	22,24,522.00	-	1,48,301.47	-	1,48,301.47	20,76,220.53	-
42040.00	Plants & Machinery		4,78,810.00	-	4,78,810.00	-	47,881.00	-	47,881.00	4,30,929.00	-
41050.00	Vehicles			-	-	-		-	-	-	-
41050.00	Office & other equipment		.	-	-	-	-	-	-	-	-
410[illegible].00	Furniture, Fixtures, electrical appliances	.	-	-	-	-	-		-	-	-
41060.00	Other fixed assets		26,005.00	-	26,005.00	-	1,300.25	-	1,300.25	24,704.75	-
	Sub -Total	-	3,12,02,180.00	-	3,12,02,180.00	-	16,61,401.99	-	16,61,401.99	2,95,40,778.01	-
412.00	Capital Work in Progress		2,47,425.00	-	2,47,425.00	-	-	-	-	2,47,425.00	
	Total	-	3,14,49,605.00	-	3,14,49,605.00	-	16,61,401.99	-	16,61,401.99	2,97,88,203.01	-

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions includs fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage inclued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks incude water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.
8. No depreciation is to be charged on Land

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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42010	Central Government Securities	-	-	-
42020	State Government Securities	-	-	-
42030	Debentures and Bonds	-	-	-
42040	Preference Shares Equity Shares	-	-	-
42060	Units of Mutual Funds	-	-	-
42080	Other Investments	-	1,10,23,993.00	1,10,23,993.00
	Total of Investments General Fund	-	**1,10,23,993.00**	**1,10,23,993.00**

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42110	Central Government Securities	-	-	-
42120	State Government Securities	-	-	-
42130	Debentures and Bonds	-	-	-
42140	Preference Shares Equity Shares	-	-	-
42160	Units of Mutual Funds	-	-	-
42180	Other Investments	-	11,68,400.00	11,68,400.00
	Fixed Deposit	-	-	-
	Total of Investments General Fund	0.00	1168400.00	1168400.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)
43010	Stores Loose	
43080	Others	-
	Total Stock in hand	-

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Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)
43110	***Receivables for property taxes***			
	Less than 5 year	-	-	-
	More than 5 year		-	-
	Sub-total	-	-	-
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-
	Net Receivables of property Taxes	-	-	-
43120	***Receivables of Other Taxes***			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-
	Net Receivables of Other Taxes	-	-	-
	Receivable of Cess Income			
	Less than 3 year	-	-	-
	More than 3 year	-	-	-
	Sub-total	-	-	-
43130	***Receivables for Fees and User Charges***			
	Less than 3 year	-	-	-
	More than 3 year	-	-	-
	Sub-total	-	-	-
43140	***Receivables from Other Sources***			
	Less than 3 year	-	-	-
	More than 3 year	-	-	-
	Sub-total	-	-	-
43150	Receivables from Government	-	-	-
43180	Receivables -Control Accounts	-	-	-
	Sub-total			
	Total of Sundry Debtors (Receivables)	-	-	-

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)
44010	Estabilshment	-
44020	Administrative	-
44030	Operation & Maintenance	
	Total Prepaid expenses	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)
45010	**Cash Balance**	-
	Balance with Bank - Municipal Funds	
45021	Nationalised Banks	8,54,05,913.00
45022	Other Schedule Banks	-
45023	Scheduled Co-Operative Bank	-
45024	Post Office	-
	Sub- Total	**8,54,05,913.00**
	Balance with Bank - Special Funds	
45041	Nationalised Banks	
45042	Other Schedule Banks	-
45043	Scheduled Co-Operative Bank	-
45044	Post Office	-
	Sub- Total	-
	Balance with Bank - Grant Funds	
45061	Nationalised Banks	-
45062	Other Schedule Banks	-
45063	Scheduled Co-Operative Bank	-
45064	Post Office	-
	Sub- Total	-
	Total Cash and Bank balances	**8,54,05,913.00**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-			-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans 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: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provision	-

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)
47010	Deposit Works	-
47020	Other asset control accounts	
	Total Other Assets	-

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

Account Code	Particulars	Current year (Rs)
48010	Loan Issue Expenses	-
48020	Deferred Discount on Issue of Loans	-
48021	Deferred Revenue Expenses	-
48030	Other(TDS)	-
	Total Misscellaneous expenditure	-

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Annexure 3

कार्यालय नगर परिषद नागौद जिला-सतना (म.प्र.)
आय पत्रक वर्ष 2023-24

सम्पत्तिकर चालू	सम्पत्तिकर बकाया	अधिभार सम्पत्तिकर	समेकित कर चालू	समेकित कर बकाया	समेकित कर अधिभार	शिक्षा उपकर चालू	शिक्षा उपकर बकाया	नगरीय विकास उपकर चालू	नगरीय विकास उपकर बकाया	नगरीय विकास उपकर अधिभार	ठोस अपशिष्ट चालू	ठोस अपशिष्ट बकाया	दुकान किराया चालू	दुकान किराया बकाया	दुकान किराया अधिभार	दुकान जीएसटी
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
29825	16136	1092	12540	9300	527	6412	3145	4800	4026	0	43452	29460	112567	0	6310	35806
27649	57529	56	12840	15240	1496	6526	9071	7520	12268	0	59400	58920	156506	0	5308	35894
22617	22979	0	9000	11340	1261	4952	2484	6037	5698	0	40920	33780	95184	0	3241	22373
4305	4521	0	5940	6840	689	1364	1220	1364	1416	0	29880	21360	102500	0	5905	25432
4706	5837	16	4620	4200	485	1462	1009	1518	1323	0	21360	16200	75895	0	4386	21602
6707	26864	52	4920	11700	694	1981	6675	2587	6763	0	24000	23880	91253	0	6420	22764
7186	5541	25	4500	12780	879	1801	1607	2069	1761	0	22680	22775	299557	0	28845	59496
4604	335	0	3480	2160	110	1196	50	1469	50	0	15360	5041	69439	0	2230	19546
8813	9222	0	6880	9780	288	2529	2633	2598	4253	0	31680	30960	93587	0	2603	17020
0	0	0	0	0	0	0	0	0	0	0	0	0	90323	0	2240	16266
7088	8210	0	4577	8820	350	1844	2260	2099	2565	0	18509	20640	175530	0	7456	30692
78904	104257	5926	13440	14760	0	12597	17652	18338	30750	0	64160	38520	646144	0	103187	164008
201604	261431	7167	82737	106920	6779	42664	47806	50399	70873	0	371401	301536	2008485	0	178131	470899

प्रभारी लेखा
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दुकान प्रीमियम	जलकर चालू	जलकर बकाया	जलकर अधिभार	पानी टैंकर किराया	बाजार बैठकी वसूली	अर्जी फीस	प्रमाण पत्र फीस	अमानत राशि	निविदा फार्म शुल्क	जनभागेदारी	नामांतरण शुल्क भवन	नामांतरण शुल्क दुकान	वाटर रिकनेक्शन चार्ज	पार्किंग ठेका वसूली	सेप्टिक टैंक सफाई शुल्क
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
0	367393	45010	18418	0	149098	1665	25	33330	12000	7500	6620	25000	6100	0	0
242638	310820	319590	25155	900	177960	1852	355	29257	9000	7000	6610	10000	23920	0	0
0	168500	77340	30215	900	153489	1472	775	15105	0	4000	4000	0	18950	332917	0
0	130021	47265	18100	450	142670	1576	1030	17117	1100	0	0	0	16020	332917	0
0	132410	27280	14553	0	145050	1160	325	22875	10000	0	0	0	2400	332917	0
0	111443	72530	10207	0	144465	1212	930	12544	8000	1000	1000	0	13200	0	1000
0	134105	3560	14458	0	189000	1016	290	32022	20000	500	500	0	29120	334067	0
0	100165	10850	7420	900	176545	365	55	0	0	4000	5740	0	0	332917	0
0	115635	95565	16398	0	153115	873	370	0	0	2500	2500	0	10140	0	0
0	76590	1880	4870	300	161372	1085	815	0	0	0	0	0	2800	332917	0
0	149971	81405	27377	500	147295	1534	1290	0	0	0	0	0	8050	332917	0
0	131360	100350	29235		119335	1083	335	6098	50000	0	0	0	40950	0	1000
242638	1928413	882625	216406	3950	1859394	14893	6595	168348	110100	26500	26970	35000	171650	2331569	2000

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जिला सतना (म.प्र.)

[illegible] शुल्क	मेला भूमि किराया	बसंत पंचमी मेला वसूली	अन्य अनुदान	निकाय को ऑनलाईन प्राप्त राशि	कुल योग
[illegible]6	37	38	39	40	41
0	0	0	5750	205320	1204327
0	0	0	600	205195	1846215
0	0	0	0	237043	1331332
0	0	0	150	135343	1062375
0	0	0	2820	267517	1128296
0	0	0	480	248602	869003
0	0	0	382	82210	1316362
[illegible]500	50000	0	0	39419	909976
0	0	0	6	96237	719855
0	0	0	506	78216	773590
0	0	1045435	800	80527	2174351
0	0	441890	6000	144620	2422199
2500	50000	1487325	17494	1820249	15757881

प्र. लेखापाल
नगर परिषद नागौद
जिला-सतना (म.प्र)

मुख्य नगरपालिका अधिकारी
नगर परिषद नागौद
जिला-सतना (म.प्र)

लेखापाल
नगर परिषद् नागौद
जिला सतना (म०प्र०)

मुख्य नगर पालिका अधिकारी
नगर परिषद् [illegible]
जिला सतना [illegible]

कार्यालय नगर परिषद नागौद जिला–सतना (म.प्र.)
संचालनालय, नगरीय प्रशासन एवं विकास म.प्र. (भोपाल) से विभिन्न मदों में प्राप्त राशि का विवरण पत्रक

2023-24

मद का नाम	अप्रैल	मई	जून	जुलाई	अगस्त	सितम्बर	अक्टूबर	नवम्बर	दिसम्बर	जनवरी	फरवरी	मार्च	योग
चुंगी क्षतिपूर्ति													
					2155081								2155081
					774976								774976
	1846490	2621466	1846490		2277150	1921554	1850600	2577380	2029762	2550780	1940779	2580280	24042731
यात्री कर													0
स्टाम्प शुल्क	579673										1116177	608824	2304674
सड़क मरम्मत एव अनुरक्षण		1578495										2008994	3587489
राज्य वित्त आयोग			2965331								3159742	2298827	8423900
मूलभूत बैटकर प्रणाली					1717773						1318929		3036702
15 वें वित्त आयोग (बेसिक)								3390209					3390209
15 वें वित्त आयोग (टाइड)												5085312	5085312
कायाकल्प						2000000				770000			2770000
मुख्यमंत्री नगरीय क्षेत्र अधोसंरचना निर्माण योजना													0
आपदा प्रबंधन (SDMF)													0
आपदा प्रबंधन (SDRM)	2871000												2871000
लाडली बहना													0
स्वीकृत अनुदान		993000					451000			362000		451000	2257000
विधायक निधि			750000									277000	1027000
मुख्यमंत्री कन्या विवाह योजना	266000												266000
	190000												190000
अन्य राशिया	51000				90000							2239014	2380014
	5804163	5192961	5561821	0	7014980	3921554	2301600	5967589	2029762	3682780	7535627	15549251	64562088

लेखापाल
नगर परिषद् नागौद
जिला सतना (म०प्र०)

मुख्य नगर पालिका अधिकारी
नगर परिषद् नागौद
जिला सतना (म०प्र०)