

NAGAR PARISHAD OBEDULLAGANJ

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

AUDITORS

Rupa Sekar & Associates.

CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD OBEDULLAGANJ

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD OBEDULLAGANJ ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

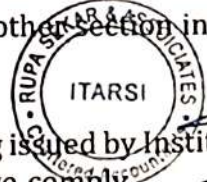
The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

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

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The 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



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with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account 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.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.
- Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- Non-availability of details related with Tenders.



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- e) Non verification of EPF deducted and deposited, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. We further report that:

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment accounts comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.



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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PARISHAD OBEDULLAGANJ ("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.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design



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and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- 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
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



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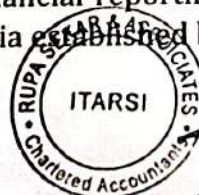
6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2023 based on the criteria established by the ULB.



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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

UDIN - 25436862BMKWIR9403

Date: 19/11/2024



For : Rupa Sekar & Associates
Chartered Accountants

CA Rajesh Patel (Partner)
MRN - 436862

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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.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification purposes except the amount of Rs 6409672.00 & Rs 16018804.00 which is shown under the head – Totalling Mistake on the both side of the receipt & payment account which includes totaling mistake in the cash book & suspense amount. In the absence of necessary information & reconciliation we are unable to comment on this.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of 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.

5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

ULB has passed some adjustment entries with regards to previous year interest income which is presented as it is in the BRS statement annexed with this report. These entries

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were not reflected in the Bank Statement, all the entries should be duly supported by necessary documentary evidences and authorizations. In the absence of proper documentary evidences, we are unable to comment on this.

- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets. Registers related to Property Tax, Water Tax and Shop rent were not made available to us by the ULB and hence we cannot verify and confirm the revenue due and recovery individual wise.

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

During the course of our audit we found that interest on FDR's (Sanchit Nidhi) is not accounted for in the cash book & it was also explained to us that there was no separate register of FDR's maintained by the ULB & balances of FDR is also not carried forward in the cash book. This may lead to presentation incorrect financial position of the ULB in terms of actual income & actual investment.

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

No such case found during the course of our audit on test check basis.

2. Audit of Expenditure:

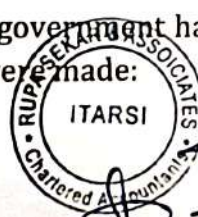
- 1) The auditor is responsible for audit of expenditure under all the schemes.

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

- 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. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

Verification of taxes paid/payable to government has been made during the course of audit and following observations were made:



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ULB has not provided challans or returns for payment of TDS on GST, TDS-Income Tax, EPF etc to the Government. However, ULB has explained that same had been duly deposited on or before the due date. ULB maintains physical records for deduction related to TDS-IT & TDS-GST which was produced before us for verification.

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

We have verified monthly balance of cashbook on test check basis and no discrepancies were noticed related to totaling and balancing but it is always advisable to the ULB to prepare monthly bank reconciliation statement to properly check the monthly balance of cash book & rectify the error on timely basis, if any.

- 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 CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 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 necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

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

- 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 CMO.

No such instances were noticed during the test check of such entries conducted by us.



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- 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 not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and book of account of the ULB.

During the year ULB has shown creation of only one category of fixed asset i.e. CC road. It is very unlikely that no other capital expenditure was incurred during the year.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.
Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. Audit of Book Keeping

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

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Stock Register, Register of Settlement of Contractor / Supplier Bills, Register of Advances to Contractors, Loan Registers etc as prescribed under MP MAM.



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- 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 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 are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

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

Bank Reconciliation is provided to us by the ULB which is presented in page no 25 of this report. However, bank wise break is given below:

Refer Next Page :

- a. Please refer page no 25 of this report for Bank Reconciliation statement.

NAGAR PARISAD OBEDULLAGANJ DIST. RAISEN
SUMMARY OF CASH BOOK & BANK STATEMENT

S No	Particulars	Act. No	Cash Book Name	31/03/2023 (As per Bank Statement)	31/03/2023 (As per Cash book)	31/03/2024 (As per Bank Statement)	31/03/2024 (As per Cash book)
1	Bank Of India	906310110005611		24,24,278.38		22,44,997.00	
2	Jila Sahikari Bank	60/6/ (165000006689)		7,64,379.00		9,61,631.00	
3	State Bank Of India	30411974962		6,45,22,600.40		2,23,41,999.96	
4	Uco Bank	259020000323		9,13,244.27		29,32,818.27	
5	Axis Bank	91400031222372		5,39,637.03	8,16,22,349.00	1,49,513.03	6,92,06,662.00
6	ICICI452605000032	452605000032				92,99,952.80	
7	HDFC	501006749047		4,76,851.00		55,76,448.00	
				69640990.08		4,35,07,360.06	



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8	State Bank Of India	33031294716	P.O. Duda	31,72,295.00		33,25,261.00	
9	Bank Of India	90631011001071	Chugi Chatipurti	1,56,21,483.26		76,65,684.77	
10	ICICI (10/01/2024 TO 10/07/2024)20610532		FDR	Nil		3,00,00,000.00	
11	SBI 24/07/2023		FDR	NIL		30,00,000.00	
	Grand Total			88434768.34	81622349	8,74,98,305.83	6,92,06,662.00

- 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 not made available to us. Hence verification of the same cannot be done from the entries in cash book. The payments out of grants were verified on test check basis and found to be correct.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO. Fixed asset registers were not provided to us for verification. Therefore, we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.

It was explained to us that there is FDR's with the ULB during the year & certificate of FDR is presented before us for verification but the same is nor reflected in the cash book neither balances of same is carried further in the cash book. Summary of FDR is given below which is based on the certificate presented before us during the course of audit. As per below table some of the FDRs matured in the F.Y. 2021-22 but same is not credited & in the absence of necessary records we disclaim our responsibility regarding timely renewal of these FDRs. These may be automatically renewed by the bank in the absence of instructions from the ULB. Below table is based on the observation & discussion with the management of the ULB :



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S No.	FDR Details	Period	Particulars	Amount	Maturity Amount
1	FDR- 079631 (Jila Sahkari Bank) 9%	01-04-20 To 11-04-2029	Sanchit Nidhi	9,77,318.00	10,50,617.00
2	FDR- 079629 (Jila Sahkari Bank) 7%	01-04-20 To 11-04-2021	Sanchit Nidhi	13,33,694.00	14,33,721.00
3	FDR- 079630 (Jila Sahkari Bank) 7%	01-04-20 To 11-04-2021	Sanchit Nidhi	3,49,346.00	3,75,547.00
4	FDR- 079628 (Jila Sahkari Bank) 7%	01-04-20 To 11-04-2021	Sanchit Nidhi	1,64,802.00	17,69,022.00
5	FDR- 8525797577-7 (SBI) 3.03%	03-03-21 To 03-03-2022	Sanchit Nidhi	2,09,67,056.00	2,16,03,180.00
6	FDR - 20610532 (ICICI Bank) - 6.5%	10-01-2024 to 10-07-2024		3,00,000,00.00	Not Known
7	SBI FDR			30,00,000.00	Not Known
Grand Total				5,67,92,216.00	2,62,32,087.00

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

No proper record of FDR's was presented before us during the course of audit.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.

No such case is reported but in the current financial year FDR of Rs 3 Crore was created on 10th January 2024 from current account of ICICI Bank but the amount of more than 3 Crore is lying with the ULB in the same current account since June 2023. There is a interest loss on FDR for 6 months which comes to approximately 9 lacs rupees.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

Interest earned on FDR/TDS was not accounted for in the cash book, so we are unable to verify the same.

5. Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.

No tender related documents were provided, so we can comment on procedures of tenders / bids.

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 are followed for all bids.

No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.



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

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Grant registers were not provided by the ULB.
- 2) He is responsible for audit of grants received from State Government and its utilization.
Grant register is not maintained by the ULB. Therefore, we cannot verify the grants received from state government with the grant register & ensuring it's proper utilization.
- 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.



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

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

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



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Other Audit Observations

1. Nagar Parishad does not follow practice of preparing Income & Expenditure and financial statements. However, Nagar Parishad used to prepare Budget and statement of receipt and payment account, which shall be regarded as the final document on which we express our opinion. It is highly recommended to implement Double Entry System for book keeping/ Accounting. It is also recommended to implement computerized Accounting System for better and smooth working.

2. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. As per details received from Nagar Parishad as on 31st March 2024 a sum of Rs 196.73 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Rs In Lakhs

Type of Tax	Due amount recoverable on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Curent Year	Total un-recovered amount
SampattiKar	44,51,813.00	5,21,794.00	39,30,019.00	24,63,670.00	4,25,616.00	20,38,054.00	59,68,073.00
SamekitKar	29,14,930.00	3,18,113.00	25,96,817.00	12,15,120.00	92,667.00	11,22,453.00	37,19,270.00
Shikshaupkar	3,51,054.00	1,32,924.00	2,18,130.00	5,78,953.00	1,40,434.00	4,38,519.00	6,56,649.00
NagariyaVikasUpkar	9,30,599.00	1,28,330.00	8,02,269.00	6,25,764.00	1,41,671.00	4,84,093.00	12,86,362.00
Jalkar	50,25,756.00	6,78,640.00	43,47,116.00	18,20,020.00	2,33,500.00	15,86,520.00	59,33,636.00
Bhavan Bhumi rent	13,39,171.00	2,52,170.00	10,87,001.00	16,30,793.00	6,08,898.00	10,21,895.00	21,08,896.00
Others			-			-	-
Total	1,50,13,323.00	20,31,971.00	1,29,81,352.00	83,34,320.00	16,42,786.00	66,91,534.00	1,96,72,886.00
Total Un-Recovered amount							196.73



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Reporting on Audit Paras for Financial Year 2023-24

Name of ULB:

NAGAR PARISHAD OBEDULLAGANJ

Name of Auditor:

Rupa Sekar & Associates, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book Keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset Register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their Maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures Followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.



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7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	171.80% $(8,24,44,426.00 / 4,79,87,868.00) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	26.93% $(3,03,88,063.00 / 11,28,32,489.00) \times 100$		
9	Whether all the Temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank Reconciliation statements is being regularly Prepared		BRS prepared by the ULB	NA



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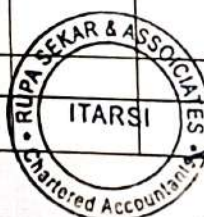
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Name of ULB
Name of Auditor

Nagar Parishad Obedulaganj
RUPA SEKAR & ASSOCIATES, Chartered Accountants

Amount in Rs

S.no.	Parameters	Description		% of growth	Observation In brief	Suggestions
	Audit of Revenue	Receipt in (Rs.)				
	Rajaswa Kar wasooli	2022-23	2023-24			
1	Sampatti Kar	17,05,684.00	7,97,002.00	-53.27	Collections w.r.t. last collection decrease by 53.27%. Tax Collection decreased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	4,62,758.00	1,71,220.00	-63.00	Collections w.r.t. last collection decreased by 63.00%. Poor performance compared to last year.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	11,13,314.00	2,63,248.00	-76.35	Collections w.r.t. last collection decreased by 76.35%. Tax Collection decreased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	5,03,192.00	1,74,392.00	-65.34	Collections w.r.t. last collection decreased by 65.34%. Tax Collection decreased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	37,84,948.00	14,05,862.00			
	Gair-Rajaswa wasooli					
5	Bhawan Bhoomi Kiraya	16,83,189.00	13,43,778.00	-20.16	Collections w.r.t. last collection decreased by 212.10%. Commendable increase compared to last year, good performance.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Jal Upbhokta Prabhar	5,36,886.00	3,48,848.00	-35.02	Collections w.r.t. last collection decreased by 92.20%. Commendable increase compared to last year, good performance.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Taxes & Fees	32,63,295.67	31,37,351.00	-3.86	Collections w.r.t. last collection decreased by 41.33%. Poor performance compared to last year.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	54,83,370.67	16,92,626.00			
	Grand Total	92,68,318.67	30,98,488.00			



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OBAIDULLAGANJ Nagar Parishad
Receipts and Payments
from 1-Apr-2023 to 31-Mar-2024

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		8,16,22,349.00	3 - Capital Receipts & Liabilities		
Bank Accounts	8,16,22,349.00		330 - Secured Loans		31,73,691.00
			33050 - Loans From Bank&Other Financial Institutions	31,73,691.00	
3 - Capital Receipts & Liabilities			(Repayment of HUDCO Loan)		1,92,408.00
311 - Earmarked Funds		1,46,400.00	340 - Deposits Repayment		
31110 - Special Funds	1,46,400.00		34010 - Repayment of Deposit(From Contractors/Suppliers)	1,92,408.00	
320 - Grants, Contribution for Specific Purposes		3,72,31,473.00	350 - Other Liabilities		12,93,269.00
32010 - Central Government	83,71,991.00		35020 - GST Payable	0.00	
32020 - State Government	2,88,59,482.00		35020 - TDS Payable	12,93,269.00	
350 - Other Liabilities		34,309.00	4 - Capital Expenditure & Assets		
35011 - Employee Liabilities	10,084.00		410 - Fixed Assets		1,77,27,588.00
35020 - Recoveries Payable	24,225.00		41020 - Buildings	21,08,494.00	
4 - Capital Expenditure & Assets			41030 - Road & Bridges	1,23,39,469.00	
421 - Investments -Other Funds		2,30,50,635.00	41031 - Sewerage And Drainage	13,01,885.00	
42180 - Other Investments	2,30,50,635.00		41032 - Waterways	2,00,736.00	
431 - Sundry Debtors (Receivables)		15,75,249.00	41033 - Public Lighting	3,66,412.00	
43110 - Receivables For Property Taxes	3,83,151.00		41050 - Vehicles	8,78,126.00	
43120 - Receivable For Others Taxes	4,98,983.00		41060 -Office & Other Equipments	3,41,452.00	
43130 - Receivable For Fees & User Charges	5,44,371.00		41070 -Furniture, Fixtures,Fitting & Electrical Appliance	1,91,014.00	
43140 - Receivable From Other Sources	1,48,744.00		412 - Capital Work-In- Progress		79,79,785.00
1 - Revenue Income			41210 - Assets Out Of Specific Grants	79,79,785.00	
110 - Rates & Tax Revenue		19,17,533.00	440 - Pre-Paid Expenses		21,322.00
11001 - Property Tax	14,05,862.00		44030 - Operations & Maintenance	21,322.00	
11002 - Water Tax (Ind Fee & Charges)	3,48,848.00		2 - Revenue Expenditure		



11003 - Sewerage Tax	52,252.00		210 - Establishment Expenses		4,69,30,498.00
11011 - Advertisement Tax	1,10,571.00		21010 - Salaries, Wages And Bonus	3,67,75,244.00	
120 - Assigned Revenues & Compensations		3,20,32,924.00	21020 - Benefits And Allowances	30,98,770.00	
12010 - Taxes & Duties Collected By Others	1,14,80,890.00		21040 - Other Terminal & Retirement Benefits	70,56,484.00	
12020 - Compensation in Lieu Of Taxes & Duties	2,05,52,034.00		220 - Administrative Expenses		1,59,43,948.00
130 - Rental Income From Municipal Properties		73,96,130.00	22011 - Office Maintenance	93,66,361.00	
13010 - Rent From Civic Amenities	13,43,778.00		22020 - Books & Periodicals	25,970.00	
13080 - Other Rents	60,52,352.00		22021 - Printing and Stationery	3,73,469.00	
140 - Fees & User Charges		31,37,351.00	22040 - Insurance	1,44,643.00	
14010 - Empanelment & Registration Charges	285.00		22052 - Professional and Other Fees	18,44,953.00	
14012 - Fees for Grant of Permit	2,100.00		22060 - Advertisement And Publicity	34,55,008.00	
14013 - Fees For Certificate Or Extract	168.00		22080 - Other Administrative Expenses	7,33,544.00	
14014 - Development Charges	29,79,573.00		230 - Operations & Maintenance		1,19,36,849.00
14015 - Regularisation Fees	120.00		23010 - Power & Fuel	13,61,602.00	
14020 - Penalties And Fines	1,400.00		23040 - Hire Charges	8,70,700.00	
14040 - Other Fees	8,555.00		23051 - Repairs & Maintenance Civic Amenities	3,12,577.00	
14050 - User Charges	1,45,150.00		23052 - Repairs & Maintenance Buildings	6,04,701.00	
150 - Sale & Hire Charges		4,35,225.00	23053 - Repairs & Maintenance Vehicles	6,56,956.00	
15011 - Sale of Forms & Publications	4,35,225.00		23055 - Repairs & Maintenance Office Equipment	66,729.00	
171 - Interest Earned		1,29,616.00	23056 - Repairs & Maintenance Electrical Appliances	21,77,670.00	
17110 - Interest From Bank Accounts	1,29,616.00		23057 - Repairs & Maintenance Plant & Machinery	6,87,136.00	
180 - Other Income		25,38,689.00	23080 - Other Operating & Maintenance Expenses	51,98,778.00	
18080 - Miscellaneous Income	25,38,689.00		240 - Interest & Finance Charges		11,696.00
260 - Revenue Grants, Contribution and Subsidies		4,00,400.00	24070 - Bank Charges	11,696.00	
26010 - Grants	4,00,400.00		250 - Programme Expenses		14,32,538.00
			25010 - Election Expenses	3,82,272.00	
			25020 - Own Programme	10,50,266.00	
			260 - Revenue Grants, Contribution and Subsidies		61,88,897.00
			26010 - Grants	61,88,897.00	
Totalling Mistake		64,09,672.00	Totalling Mistake		1,60,18,804.00
Totalling Mistake (Debit Amount)			Totalling Mistake (Credit Amount)		



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		Closing Balance Bank Accounts	6,92,06,662.00	6,92,06,662.00
Total	19,80,57,955.00	Total		19,80,57,955.00


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Chief Municipal Officer

Nagar Partshad Obedullanganj

Chief Accounts Officer

Nagar Parishad Obedullaganj

For : Rupa Sekar & Associates

Chartered Accountants




 CA Rajesh Patel (Partner)

Membership No - 436862

UDIN - 25436862BMKWIR9403

Revised Abstract Sheet for Reporting on Audit Paras 2023-24

Division	District	ULB NAME	ULB Type
2	3	4	5
BHOPAL	RAISEN	OBEDULLAGANJ	MUNICIPALITY

REVENUE RECEIPTS							CAPITAL RECEIPTS			
Property Tax	Other Tax Revenue	Fee & USER Charges	Revenue From Muncpal Property	Assigned Revenue	Revenue Grants Contribution & Subsidies	Other Income	Capital Receipts	Central Finance commission Receipts	State Finance Commission Receipts	Other Grants
6	7	8	9	10	11	12	13	14	15	16
17,89,013	10,10,654	36,81,722	73,96,130	3,20,32,924	4,00,400	32,86,583	0	83,71,991	2,88,59,482	1,46,400

TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
TOTAL RECEIPTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATIONS & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
8,69,75,299	7,61,25,886			11,696	0	31,73,691.00	2,57,07,373	2,88,81,064



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NAGAR PARISHAD OBEDULLAGANJ (MP)
BALANCE SHEET
AS AT 31st. MARCH 2024

TABLE -2 :

	Particulars	Schedule No	Current Year 2023-2024 (Rs.)	Previous Year 2022-2023 (Rs.)
A	SOURCES OF FUNDS			
	<u>Reserves & Surplus</u>			
	Municipal (General) Fund	B-1	5,29,26,918.66	-22687408.99
A1	Earmarked Funds	B-2	39,67,061.00	38,20,661.00
	Reserve Funds	B-3	12,43,89,054.00	12,43,89,054.00
	Total Reserves & Surplus		18,12,83,033.66	10,55,22,306.01
A2	<u>Grants, Contribution for Specific Purposes</u>	B-4	15,33,93,834.60	21,25,45,833.60
	<u>Loans</u>			
A3	Secured Loans	B-5	6,76,40,832.00	7,84,61,728.00
	Unsecured Loans	B-6	-	-
	Total Loans		6,76,40,832.00	7,84,61,728.00
	TOTAL SOURCES OF FUNDS (A1 - A3)		40,23,17,700.26	39,65,29,867.61
B	APPLICATION OF FUNDS			
	<u>Fixed Assets</u>	B-11		
	Gross Block		18,87,44,861.35	15,98,12,960.00
B1	Less: Accumulated Depreciation		9,97,16,671.22	9,38,39,460.74
	Net Block		8,90,28,190.13	6,59,73,499.26
	Capital Work in Progress		21,72,99,175.00	21,47,73,320.00
	Total Fixed Assets		30,63,27,365.13	28,07,46,819.26
	<u>Investment</u>			
B2	Investment - General Funds	B-12	-	-
	Investment - Other Funds	B-13	-	2,30,50,635.00
	Total Investment		-	2,30,50,635.00
	<u>Current Assets, Loans & Advances</u>			
	Stock - In- Hand	B-14	7,58,869.50	7,58,869.50
B3	Sundry Debtors (Receivables)	B-15	1,81,48,357.04	1,34,81,508.03
	Gross Amount Outstanding			
	Less: Accumulated Provisions against bad & doubtful receivables			
	Pre-Paid Expenses	B-16	22,822.00	19,852.00
	Cash And Bank Balance	B-17	6,92,06,662.00	8,16,22,349.00
	Loans, Advances and Deposits	B-18	4,29,203.72	4,29,203.72
	Total Current Assets, Loans & Advances		8,85,65,914.26	9,63,11,782.25
	<u>Current Liabilities & Provisions</u>			
B4	Deposits Received	B-7	31,36,646.00	38,37,684.00
	Deposit Works	B-8	3,38,030.81	3,38,030.81
	Other Liabilities (Sundry Creditors)	B-9	89,95,849.92	-894524.91
	Provisions	B-10	-	2,98,179.000
	Total Current Liabilities & Provisions		1,24,70,526.73	35,79,368.90
B5	Net Current Assets (B3-B4)		7,60,95,387.53	9,27,32,413.35
C	Other Assets	B-19	1,98,94,947.60	-
D	Miscellaneous Expenditure (to the extent of Not Written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		40,23,17,700.26	39,65,29,867.61
	Notes to the Balance Sheet -Attached			

For: Nagar Parishad Obedullaganj

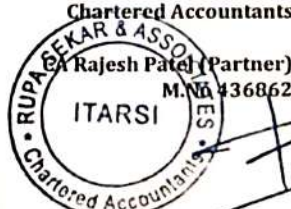
For Rupa Sekar & Associates
Chartered Accountants

Chief Municipal Officer

Chief Account Officer

Date: 19/11/2024

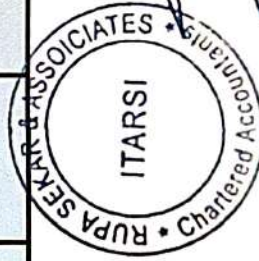
Place: Itarsi



VDIN-25436862MKHTR9403

NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-1: Municipal (General) Fund						ACCOUNT CODE :3101000
Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
3100000	Balance as per previous year account	-	-	-	-	-22687408.99
	Addition during the year:					0
*	Surplus for the year					8097438.025
*	Fund for Prev Year					67516889.63
	Total					52926918.66
	Deduction during the year:					
*	Deficit for the year	-	-	-	-	0
*	Transfers	-	-	-	-	0
	Balance as at end of the Current Year					52926918.66




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ACCOUNT CODE : 31100-00

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

Particulars	Sanchit Nidhi	Special Fund					Sinking Fund	Trust or Agency Funds					Total
		Road Fund	Water Supply fund	City Develop ment Fund	Pension Fund				General Provident Fund	Rashtriya Pritwar Sahayta			
					Indira Gandhi Widow Pension	Indira Gandhi Wardha Pension		Indira Gandhi Nishakt Pension			Indira Gandhi Samajik Suraksha Pension		
Accounting Code :	31110-00	31110-01	31110-02	31110-03	31150-00	31170-01	31170-01	31170-01	31170-01	31170-02	31170-03		
(a) Opening Balance	11,59,482.00	-	-	-	-	8,65,381.00	4,01,350.00	2,45,351.00	10,94,208.00	-	54,889.00	38,20,661.00	
(b) Addition to the Special Fund:													
• Grant Received for Govt.	1,46,400.00											-	
• Transfer from Municipal Fund												-	
Interest /Dividend earned on Special												-	
• Fund Investment												-	
• Profit on Disposal of Special fund Investment												-	
• Appreciation in Value of Special fund Investment												-	
• Other Addition												-	
Total (b)	1,46,400.00	-	-	-	-	-	-	-	-	-	-	1,46,400.00	
(c) Payment out of Funds													
(i) Capital Expenditure on													
• Fixed Assets												-	
• Other Asstes												-	
(ii) Reveue Expenditure on												-	
• Salary & Wages & Allowance												-	
• Rent & Other Administration Charges												-	
• Others												-	
(iii) Other												-	
• Loss on Disposal of Special fund Investment												-	
• Diminution in Value of Special fund Investment												-	
• Transfer to municipal fund												-	
Total (C)	-	-	-	-	-	-	-	-	-	-	-	-	
Advance for Expenses (d)													
Net Balance at the end of the year (a+b)-(c+d)	13,05,882.00	-	-	-	-	8,65,381.00	4,01,350.00	2,45,351.00	10,94,208.00	-	54,889.00	39,67,061.00	



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-3 : Reserves Fund

Account Code	Particulars	Opening Balance	Addition during the year	Total	Deduction during the year	Net Balance at the end of Current Year
1	2	3	4	5 = (3+4)	6.00	7=(5-6)
31210-00	Capital Contributions	9,66,51,617.02	-	9,66,51,617.02	-	9,66,51,617.02
31210-01	Capital Contributions from Grant Receivable	1,73,87,023.98	-	1,73,87,023.98	-	1,73,87,023.98
31211-00	Capital Reserves	-	-	-	-	-
31220-00	Borrowing Redemption Reserves	-	-	-	-	-
31230-00	Special Fund (Utilised)	1,03,50,413.00	-	1,03,50,413.00	-	1,03,50,413.00
31240-00	Statutory Reserves	-	-	-	-	-
31250-00	General Reserves:-	-	-	-	-	-
31260-00	Revaluation Reserves	-	-	-	-	-
Total Reserves Fund		12,43,89,054.00	-	12,43,89,054.00	-	12,43,89,054.00



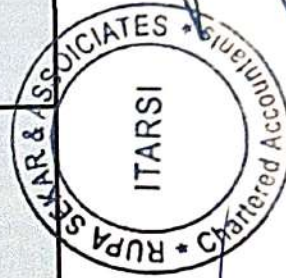
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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st MARCH 2024

Schedule B-4 : Grants Contribution for Specific Purpose

Particulars	Grants from Central Govt	Grants from State Govt	Grants from Other Govt. Agencies	Grants from Financial Institutions	Grants from Others	Total
Accounting Code :	32010-00	32020-00	32030-00	32040-00	32080-00	
(a) Opening Balance						21,25,45,833.60
(b) Addition to the Special Fund:	7,19,58,526.60	14,05,87,307.00	-	-	-	-
* Grant Received during the year	83,71,991.00	2,88,59,482.00	-	-	-	3,72,31,473.00
* Interest / Dividend earned on Grant Investment						-
* Profit on Disposal of Grant Investment						-
* Appreciation in Value of Special fund Investment						-
* Other Addition						-
Total (b)	83,71,991.00	2,88,59,482.00	-	-	-	3,72,31,473.00
Total (a+b)	8,03,30,517.60	16,94,46,789.00	-	-	-	24,97,77,306.60
(c) Payment out of Funds		3,50,000.00				3,50,000.00
(i) Capital Expenditure on Fixed Assets						-
* Capital Expenditure on Other Assets						-
(ii) Revenue Expenditure on						-
* Salary & Wages & Allowance		4,58,41,722.00				4,58,41,722.00
* Rent & Other Addition		2,86,40,950.00				5,01,91,750.00
* Other	2,15,50,800.00					-
(iii) Other : Beneficiary Contribution Special Fund						-
* Loss on Disposal of Grant Investment						-
* diminution in Value of Grant Investment						-
* Other Administrative Charges						-
Total (C)	2,15,50,800.00	7,48,32,672.00	-	-	-	9,63,83,472.00
Net Balance at the end of the year (a+b)-(c)	5,87,79,717.60	9,46,14,117.00				15,33,93,834.60



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st MARCH 2024

Schedule B-5 : Secured Loans		ACCOUNT CODE :33000-00	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33010-00	Loan from Central Govt		
33020-00	Loan from State Govt		
33030-00	Loan from Govt Bodies & Association		
33040-00	Loan from International Agencies		
33050-00	Loan from Banks & Other Financial Institution:-		
33050-01	Loan -HUDCO- (Secured)	6,76,40,832.00	7,84,61,728.00
33050-02	Loan -LIC- (Secured)		
33060-00	Other Term Loan		
33070-00	Bonds & Debentures		
33080-00	Other Loan		
	Total Secured Loan	6,76,40,832.00	7,84,61,728.00



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

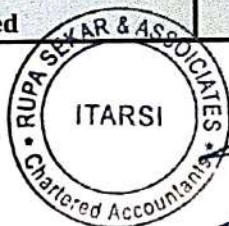
Schedule B-6 : Unsecured Loans		ACCOUNT CODE :33100-00	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33110-00	Loan from Central Govt	-	-
33120-00	Loan from State Govt :		
33120-01	Loan GoMP-IDSMT		
33120-02	Loan GoMP-Water Supply		
33130-00	Loan from Govt Bodies & Association		
33140-00	Loan from International Agencies		
33150-00	Loan from banks & Other Financial Institution	-	-
33160-00	Term Loan		
33170-00	Bonds & Debentures		
33180-00	Other Loans		
	Total Unsecured Loan	-	-



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-7: Deposit Received		ACCOUNT CODE :3400000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
34010-00	From Contractor:		
	Deposits Recd.-		
34010-00	Contractors/Suppliers :		
34010-01	Earnest Money Deposit (EMD)	25,72,296.00	32,73,334.00
34010-02	Security Deposit	-	-
34010-03	Performance Guarantee Deposit	-	-
34010-04	Tender Money Deposit	-	-
34020-00	From Revenues		
34020-01	Water Deposit	5,64,350.00	5,64,350.00
34020-02	Rent Deposit	-	-
34030-00	From Staff	-	-
34080-00	From Other :	-	-
	Total Deposit Received	31,36,646.00	38,37,684.00



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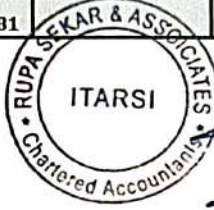
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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st, MARCH 2024

Schedule B-B: Deposit Works

ACCOUNT CODE: 3410000

Account Code	Particulars	Opening Balance	Addition during the year	Total	Utilisation/Expenditure	Net Balance at the end of Current Year
1	2	3	4	5=3+4	6	7=5-6
34110-00	Civil Works	3,38,030.81		3,38,030.81	-	3,38,030.81
34120-00	Electricals Works	-		-	-	-
34180-00	Other (Contractor)			-	-	-
	Total Deposit Works	3,38,030.81		3,38,030.81	-	3,38,030.81



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st MARCH 2024

Schedule B-9: Other Liabilities (Sundry Creditors)		ACCOUNT CODE :3500000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
35010-00	Creditors	-	-
35011-00	Employee Liabilities	89,95,849.92	-
35012-00	Interest Accrued & Due :		
35012-01	Secured Loan		
35012-21	Unsecured Loan	-	-
35020-00	Recoveries Payable	-	-1434510
35030-00	Government Dues Payable	-	
35040-00	Refund Payable	-	
35041-00	Advance Collection of Revenues	-	
35080-00	Others	-	5,39,985.09
		-	-
	Total Other Liabilities (Sundry Creditors)	89,95,849.92	-894524.91



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-10: Provisions		ACCOUNT CODE :3600000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
36010-00	Provisions for Expenses	-	2,98,179.00
36020-00	Provisions for Interest	-	-
36030-00	Provisions for Other Assets	-	-
		-	-
	Total Provisions	-	2,98,179.00



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Schedule B-11
NAGAR PALIKAHAD OBERDULLAGANI (NP)
FIXED ASSETS SCHEDULES AS ON DATED 31ST MARCH 2024

Account Code	Particulars	GROSS BLOCK				ACCUMULATED DEPRECIATION			NET BLOCK		
		Opening Balance	Addition during the year	Deduction during the year	Cost at the end of the year	Opening Balance	Addition during the year	Deduction during the year	Total Depreciation at the end of the year	At the End of Current Year	At the End of Previous Year
41010-00	Land & Building										
41020-00	Land	12.00			12.00					12.00	
41020-00	Buildings	2,94,47,106.00	20,90,593.00		3,15,37,699.00	1,34,22,972.34	5,95,392.09		1,40,18,364.44	1,75,19,315.56	1,60,24,133.66
41030-00	Infrastructure Assets										
41030-00	Roads & Bridges	3,19,23,053.00	2,24,53,683.25		5,43,76,736.35	2,91,03,216.57	21,32,843.14		3,12,36,559.70	2,31,40,176.65	28,19,316.43
41031-00	Sewerage & Drainage	2,71,44,786.00	13,01,843.00		2,84,46,629.00	1,34,84,932.00	8,34,389.30		1,43,19,321.60	1,41,27,349.40	1,36,59,851.70
41032-00	Water Works	5,41,42,628.00	2,00,736.00		5,43,43,364.00	2,81,42,630.17	14,05,244.96		2,96,07,875.13	2,47,35,488.87	2,59,99,997.83
41033-00	Public Lighting	21,16,888.00	3,66,412.00		24,83,300.00	9,85,872.93	94,103.07		10,80,176.00	14,01,124.00	11,29,015.07
41034-00	SWM	28,34,225.00			28,34,225.00	9,48,263.53	1,18,965.27		10,67,228.80	17,66,996.20	18,85,961.47
41040-00	Other Assets										
41040-00	Plant & Machinery	16,20,702.00			16,20,702.00	13,21,994.70	20,187.70		13,42,182.40	2,78,319.60	2,98,707.30
41050-00	Vehicles	69,91,245.00	19,86,126.00		89,77,371.00	48,71,865.15	3,60,974.05		52,32,839.20	37,44,531.80	21,19,379.85
41060-14	Vacuumas Emptier	4,97,000.00			4,97,000.00	94,410.00	34,740.00		1,29,220.00	3,67,280.00	4,02,570.00
41060-00	Office & Other Equipment	10,09,669.00	3,41,452.00		13,51,121.00	5,47,575.84	68,264.89		6,15,840.72	7,35,200.28	4,62,093.17
41070-00	Furniture, Fixtures, Fitting & Electrical Appliances	10,34,654.00	1,91,014.00		12,25,668.00	5,46,949.43	79,608.83		6,26,558.25	5,99,109.75	4,87,704.58
41070-06	Electrical Fittings	10,52,991.00			10,52,991.00	3,68,357.79	72,047.19		4,40,304.98	6,12,686.02	6,84,733.21
41080-00	Other Fixed Assets	1.00			1.00					1.00	1.00
	Grand Total	15,98,12,960.00	2,89,31,981.35		18,87,44,941.35	9,38,39,460.74	58,77,210.48		9,97,16,671.22	8,90,20,190.13	6,59,73,499.26

Capital WTP:											
41210-00	Capital WTP	21,47,73,320.00	25,15,815.00		21,72,89,135.00					21,72,89,135.00	21,47,73,320.00





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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-12: Investment - General Funds

ACCOUNT CODE :4200000

Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
42010-00	Central Govt Securities	-	-	-	-
42020-00	State Govt Securities	-	-	-	-
42030-00	Debentures & Bonds	-	-	-	-
42040-00	Preference Shares	-	-	-	-
42050-00	Equity Shares	-	-	-	-
42060-00	Units of Mutual Funds	-	-	-	-
42080-00	Other Investment (Fixed Deposit)	-	-	-	-
	Total Investment -General Funds				-

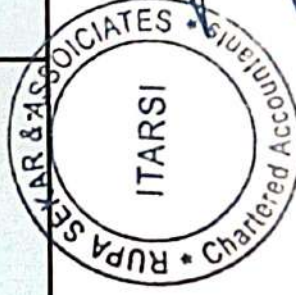


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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-13: Investment - Other Funds					ACCOUNT CODE :4210000	
Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)	Previous Year Cost (Rs.)	
42110-00	Central Govt Securities	-	-	-	-	
42120-00	State Govt Securities	-	-	-	-	
42130-00	Debentures & Bonds	-	-	-	-	
42140-00	Preference Shares	-	-	-	-	
42150-00	Equity Shares	-	-	-	-	
42160-00	Units of Mutual Funds	-	-	-	-	
42180-00	Other Investment	-	-	-	2,30,50,635.00	
	Total Investment - Other Funds		-	-		2,30,50,635.00



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-14: Stock In Hand (Inventories)			
ACCOUNT CODE :4300000			
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
43010-00	Stock -Stores	7,58,869.50	7,58,869.50
43020-00	Loose Tools	-	-
43080-00	Others	-	-
	Total Stock In Hand (Inventories)	7,58,869.50	7,58,869.50

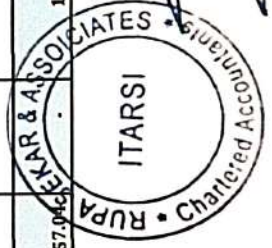


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NAGAR PARISHAD OBERDULLAGANI (MP)
AS AT 31st MARCH 2024

Schedule B-15: Sundry Debtors (Receivables)						ACCOUNT CODE: 4311000	
Account Code	Particulars	Gross Amount (Rs.)	Provisions for outstanding Receivables	Net Amount (Rs.)	Previous Year Net Amount (Rs.)		
43110	Receivable for Property Taxes:						
	Less than 5 years*	43,66,883.00	-	43,66,883.00	10,85,257.05		
	More than 5 Years*						
	Sub Total	43,66,883.00		43,66,883.00	10,85,257.05		
	Less: State Govt Cesses/ Levies in Taxes- Control Account						
	Net Receivables of Property Taxes	43,66,883.00	-	43,66,883.00	10,85,257.05		
43120	Receivable for Other Taxes:						
	Less than 3 years*	34,02,293.00	-	34,02,293.00	27,88,444.00		
	More than 3 Years*						
	Sub Total	34,02,293.00		34,02,293.00	27,88,444.00		
	Less: State Govt Cesses/ Levies in Taxes- Control Account						
	Net Receivables of Other Taxes	34,02,293.00	-	34,02,293.00	27,88,444.00		
43130	Receivable for Cess Income:						
	Less than 3 years*	-	-	-	-		
	More than 3 Years*						
	Sub Total	-	-	-	-		
43130	Receivable for Fees & User Charges:						
	Less than 3 years*	7,42,923.00		7,42,923.00	3,00,535.00		
	More than 3 Years*						
	Sub Total	7,42,923.00	-	7,42,923.00	3,00,535.00		
43140	Receivable from Other Sources						
	Less than 3 years*	31,84,725.06	-	31,84,725.06	28,55,739.00		
	More than 3 Years*						
	Sub Total	31,84,725.06	-	31,84,725.06	28,55,739.00		
43150	Receivable from Government:						
	Grant Receivables	64,51,532.98	-	64,51,532.98	64,51,532.98		
	Assigned Revenue - Receivables						
	Sub Total	64,51,532.98	-	64,51,532.98	64,51,532.98		
	Total Sundry Debtors (Receivables)	1,81,48,357.04	-	1,81,48,357.04	1,34,81,508.03		



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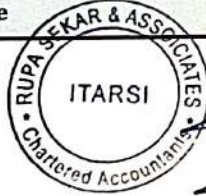
Schedule B-16: Prepaid Expenses		ACCOUNT CODE : 4400000
Account Code	Particulars	Current Year Cost (Rs.) Previous Year Cost (Rs.)
44010-00	Establishment	-
44020-00	Administrative	-
44030-00	Operation & Maintenance	22,822.00
		19,852.00
	Total Prepaid Expenses	22,822.00
		19,852.00



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st MARCH 2024

Schedule B-17: Cash and Bank Balance		ACCOUNT CODE :4500000	
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010-00	<u>Cash Balance</u>		
45020-00	<u>Balance with Bank -Municipal Funds :</u>		
45021-00	Nationalised Banks	6,92,06,662.00	8,16,22,349.00
45022-00	Other Scheduled Banks	-	-
45023-00	Scheduled Co Operative Baks	-	-
45024-00	Post Office		
	Sub Total	6,92,06,662.00	8,16,22,349.00
		-	-
45040-00	<u>Balance with Bank -Special Funds</u>		
45041-00	Nationalised Banks		
45042-00	Other Scheduled Banks		
45043-00	Scheduled Co Operative Baks	-	-
45044-00	Post Office		
	Sub Total	-	-
		-	-
45060-00	<u>Balance with Bank -Grant Funds</u>		
45061-00	Nationalised Banks		
45062-00	Other Scheduled Banks		
45063-00	Scheduled Co Operative Baks	-	-
45064-00	Post Office		
	Sub Total	-	-
		-	-
	Total Cash and Bank Balance	6,92,06,662.00	8,16,22,349.00



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मिलन-राज्य

NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st MARCH 2024

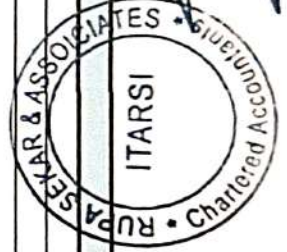
Schedule B-18 : Loans Advances and Deposits

ACCOUNT CODE: 4600000

Account Code	Particulars	Opening Balance at the beginning of year	Paid during the current year	Recovered during the year	Net Balance at the end of Current Year
1	2	3	4	5	6=(3+4)-5
46010-00	Loans & Advances to Employees	-	-	-	-
46020-00	Employee Provident Fund Loan	-	-	-	-
46030-00	Loans to Others	-	-	-	-
46040-00	Advance to Suppliers and Contractors	-	-	-	-
46050-00	Advance to Others	-	-	-	-
46060-00	Deposit with External Agencies:	-	-	-	-
46060-11	Electricity Deposit	-	-	-	-
46060-21	Telephone Deposit	-	-	-	-
46060-31	Other Deposit (PHE)	4,22,403.72	-	-	4,22,403.72
46080-00	Other Current Assets	6,800.00	-	-	6,800.00
	Sub Total	4,29,203.72	-	-	4,29,203.72
	Less: Accumulated Provisions against : Loans Advances & Deposit [Schedule B 18 (a)]	-	-	-	-
	Total Loans, Advances & Deposits	4,29,203.72	-	-	4,29,203.72

Schedule B-18 (a) Accumulated Provisions against Loans Advances & Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Other		
46120	Advances		
46130	Deposits		
	Total Accumulated Provisions		




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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

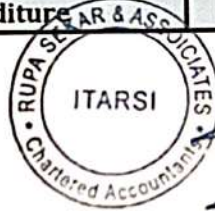
Schedule B-19: Other Assets		ACCOUNT CODE :4700000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
47010-00	Deposit Works	1,01,80,322.00	-
47080-00	Other Assets Control Account	97,14,625.60	-
		-	-
	Total Other Assets	1,98,94,947.60	-



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NAGAR PARISHAD OBEDULLAGANJ (MP)
AS AT 31st. MARCH 2024

Schedule B-20: Miscellaneous Expenditure (to the extent not written of)		ACCOUNT CODE :4800000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
48010-00	Loan Issue Expenses	-	-
		-	-
48020-00	Deferred Discount on Issue of Loans		
48030-00	Deferred Revenue Expenses	-	-
		-	-
48040-00	Others	-	-
		-	-
	Total Miscellaneous Expenditure	-	-



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NAGAR PARISHAD OBEDULLAGANJ (MP)
INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01st. APRIL 2023 TO 31st. MARCH 2024

TABLE -1:

	ITEM / HEAD OF ACCOUNT	Schedule No	Current Year 2023-2024 (Rs.)	Previous Year 2022-2023 (Rs.)
	INCOME			
	Tax Revenue	EI-1	19,17,533.00	29,91,488.00
	Assigned Revenues & Compensations	EI-2	3,20,32,924.00	54,16,982.00
	Rental Income From Municipal Properties	EI-3	73,94,030.00	16,83,189.00
	Fees & User Charges	EI-4	31,37,351.00	7,74,870.00
A	Sale & Hire Charges	EI-5	4,35,225.00	76,300.00
	Revenue Grants, Contributions & Subsidies	EI-6	5,04,18,750.00	1,41,48,486.00
	Income From Investments	EI-7	-	-
	Interest Earned	EI-8	1,60,518.00	1,54,588.00
	Other Income	EI-9	20,46,689.00	27,243.00
	TOTAL INCOME		9,75,43,020.00	2,52,73,146.00
	EXPENDITURE			
	Establishment Expenses	EI-10	4,69,30,498.29	4,39,84,738.00
	Administrative Expenses	EI-11	1,58,40,384.00	1,20,16,134.00
	Operations & Maintenance	EI-12	1,23,21,406.00	65,30,760.00
	Interest & Finance Expenses	EI-13	11,793.21	3,656.00
B	Programme Expenses	EI-14	21,34,143.00	17,25,821.00
	Revenue Grants, Contributions & Subsidies	EI-15	63,30,147.00	1,41,48,486.00
	Provisions, Write Off	EI-16	-	-
	Miscellaneous Expenses	EI-17	-	-
	Depreciation	B-11	58,77,210.48	42,44,165.37
	TOTAL EXPENDITURE		8,94,45,581.98	8,26,53,760.37
C	Gross Surplus/(Deficit) of Income over Expenditure before prior period items (A-B)		80,97,438.02	-57380614.37
D	Add/Less : Prior Period Item (Net)	EI-18	-	0
E	Gross Surplus/(Deficit) of Income over Expenditure after prior period items (C-D)		80,97,438.02	-57380614.37
F	Transfer to Reserves Fund		-	-
D	Net Balance being surplus/deficit carried over to Municipal Fund (E-F)		80,97,438.02	-57380614.37

For: Nagar Parishad Obedullaganj

Chief Municipal Officer

Date: 19/11/2024
Place: Itarsi

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नगर पंचिका ओबेदुल्लागंज
महेश्वर रावसेन

Chief Account Officer

For Rupa Sekar & Associates
Chartered Accountants

CA Rajesh Patel (Partner)
M.No 436862
ITARSI
Chartered Accountants

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NAGAR PARISHAD OBEDULLAGANJ (MP)
Schedule forming part of Income & Expenditure (IE) Statement As on 31st March 2024

Schedule IE -1 : Tax Revenue			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1100100	Property Tax	7,97,002.00	10,64,319.00
1100131	Cosolidated Tax (Samekit Kar)	1,71,220.00	5,36,886.00
1100200	Water Tax	3,48,848.00	27,835.00
1100300	Sewerage Tax	52,252.00	-
1100400	Conservancy Tax	-	-
1100500	Lighting Tax	-	-
1100600	Eduction Cess	1,74,392.00	5,06,370.00
1100700	Vehicle Tax	-	-
1100800	Tax on Animal	-	-
1100900	Electricity Tax	-	-
1101000	Professional Tax	-	-
1101100	Advertisement Tax	1,10,571.00	5,000.00
1101200	Pilgrimage Tax	-	-
1101300	Export Tax	-	-
1105100	Octroi & Toll	-	-
	Cess	2,62,648.00	-
1108000	Others Taxes	-	8,51,078.00
1108011	Development Tax	600.00	-
1108052	Environment Tax	-	-
1108054	Commercial Tax	-	-
	Sub Total	19,17,533.00	29,91,488.00
1109000	Less: Tax Remission and Refund (Schedule -IE-1(a))	-	-
	Total Tax Revenue	19,17,533.00	29,91,488.00

Schedule IE -1(a) : Remission and Refund of Taxes			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1109001	Property Tax	-	-
	Octroi and Troll	-	-
	Cess Income	-	-
	Advertisement Tax	-	-
1109011	Others	-	-
		-	-
	Total Remission and Refund of Taxes	-	-

Schedule IE -2 : Assigned Revenues & Compensations			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1201000	Taxes & Duties Collected By Others	-	-
1201001	Entertainment Tax-Assigned Revenue	-	-
1201011	Stamp Duties on Transferr of Properties	61,18,655.00	54,16,982.00
1201021	Passenger Tax & Export Tax (Samekdt Anudan)	53,62,235.00	-
1201031	Basic Amenities Grant	-	-
1202000	Compensation in lieu of Taxes/Duties	-	-
1202001	Compensation - Octroi (Chungi-Chatipurti)	2,05,52,034.00	-

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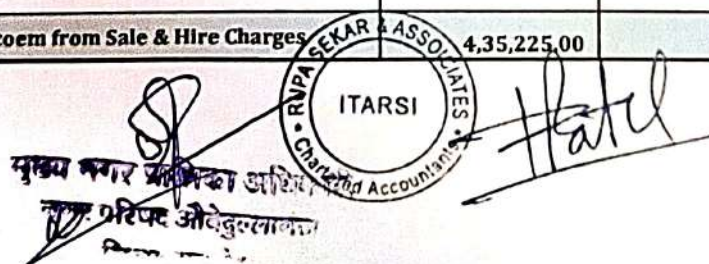
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1203000	Compensation in lieu of Concession	-	-
	Total Assigned Revenues & Compensations	3,20,32,924.00	54,16,982.00

Schedule IE -3 : Rental Income From Municipal Properties			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1301000	Rent From Civic Amenities	13,41,678.00	16,83,189.00
1302000	Rent From Office Building	-	-
1303000	Rent From Guest House	-	-
1304000	Rent From Lease of Lands	-	-
1308000	Other Rents	60,52,352.00	-
	Sub Total	73,94,030.00	16,83,189.00
1309000	Less: Rent Remission & Refund	-	-
	Total Rental Income From Municipal Properties	73,94,030.00	16,83,189.00

Schedule IE -4 : Fees and User Charges-Income Head wise			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1401000	Empanelment & Registration Charges	285.00	-
1401100	Licencing Fee	-	-
1401200	Fees for Grant of Permit	2,100.00	5,27,917.00
1401300	Fees For Certificate Or Extract	168.00	188.00
1401400	Development Charges	29,79,573.00	-
1401500	Regularisation Fees	120.00	1,173.00
1402000	Penalties & Fines	1,400.00	-
1404000	Other Fees	8,555.00	10,092.00
1405000	User Charges	1,45,150.00	2,35,500.00
1406000	Entry Fees	-	-
1407000	Service / Administrative Charges	-	-
1408000	Other Charges	-	-
	Sub Total	31,37,351.00	7,74,870.00
	Less: Rent Remission & Refund	-	-
	Total Income from Fees and User Charges	31,37,351.00	7,74,870.00

Schedule IE -5 : Sale & Hire Charges			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1501000	Sale of Products	-	-
1501100	Sale of Forms & Publications	4,35,225.00	76,300.00
1501200	Sale of Stores & Scrap	-	-
1503000	Sale of Others	-	-
1504000	Hire Charges of Vehicle	-	-
1504100	Hire Charges of Equipments	-	-
	Total Income from Sale & Hire Charges	4,35,225.00	76,300.00



 मुकेश कुमार शर्मा, चार्टर्ड अकाउंटेंट

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Schedule IE -6 : Reveue Grants, Contributions & Subsidies			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1601001	Revenue Grants :-		
	From State Govt	2,88,67,950.00	1,41,48,486.00
	From Central Govt	2,15,50,800.00	-
	From Other Organisations	-	-
	Dep on Grant Assets	-	-
1602001	Re-imbursement of expenses	-	-
1603001	Contribution towards schemes	-	-
	Total Reveue Grants & Contributions & Subsidies	5,04,18,750.00	1,41,48,486.00

Schedule IE -7 : Income From Investment -General Funds			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1701000	Interest on FDR	-	-
1702000	Dividend	-	-
1703000	Income from Project taken up on commercial bas	-	-
1704000	Profit on Sale of Investment	-	-
1708000	Others	-	-
	Total Income From Investment -General Funds	-	-

Schedule IE -8 : Interest Earned			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1711000	Interest From Bank Accounts	1,60,518.00	1,54,588.00
1712000	Interest From Loans & Advances to Employees	-	-
1713000	Interest From Loans to Other	-	-
1718000	Other Interest	-	-
	Total Interest Earned	1,60,518.00	1,54,588.00

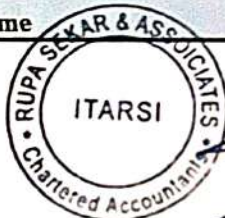


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मुख्य नगर पालिका अधिकारी
नगर परिषद औबेदुल्लागंज

Schedule IE -9 : Other Income

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1801000	Deposit Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit on Desposal of Fixed Assets	-	-
1804000	Recovery From Employees	-	-
1805000	Unclaimed Refund / Liabilities	-	-
1806000	Excess Provisions written back	-	-
1806000	Cash Totalling (Credit) -Annexure 1	-	-
1808000	Commercial Surcharges	-	-
1808000	Recovery From Audit obj	-	-
1808000	Miscellaneous Income	20,46,689.00	27,243.00
	Total Other Income	20,46,689.00	27,243.00



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मुख्य नगर पालिका अधिकारी
नगर परिषद अलेदुल्लागंज
जिला-रायसेन