

NAGAR PARISHAD ISAGARH

AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23

AUDITORS:

RAHUL SOMYA & COMPANY, CHARTERED ACCOUNTANTS




RAHUL SOMYA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 023870C

Dal Bazar, Near Shree Ram Sweet, Lashkar, Gwalior, M.P.

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मुख्य कार्यकारी अधिकारी
नगर परिषद इलाहाबाद



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD ISAGARH

Report on the Financial Statements

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

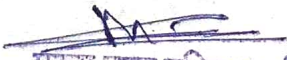
Management's Responsibility for the Financial Statements

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 applicable provisions 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.

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.,


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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 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.

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 for the financial year ending as on 31st March, 2023.

Basis for Qualified Opinion

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


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Emphasis of Matters


We draw attention to the following matters reported in Annexure - 1, annexed to this report.

- I. Receipt & payment statement prepared by the ULB on the basis of entries made in the cashbook.
- II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
- III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 1.
- IV. Non verification of statutory deductions, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

Date: 27/03/2024

UDIN: 24404731BKGRGP5500


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For Rahul Somya & Company
Chartered Accountants



CA Midhi Agrawal
(Partner)

MRN - 404731



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Reporting on Audit Paras for Financial Year 2022-23

Name of Auditor: Rahul Somya & Company, Chartered Accountants

Name of ULB: NAGAR PARISHAD ISAGARH

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
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 1 of audit report attached	Records of expenditure made out of scheme, project or grant fund should be maintained in a separate register. Diversion of funds should be carefully monitored.
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 1 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 1 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 1 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 utilisation	Observations were listed in brief in point no. 6 of annexure 1 of audit report attached	Grant register should be prepared along with utilisation certificates.
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 fund record diversion of funds has been pointed out in point no. 6 (iv) of annexure 1 of report attached	Grant or scheme fund record should be maintained to identify any diversion of funds.
8	a) Percentage of revenue expenditure (Establishment,		3,62,18,969.00 ÷ 3,04,36,532.00 84.03%	




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	salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.		1,53,45,791.00 ÷ 4,57,82,323.00 33.52%	
9	Whether all the temporary advances have been fully recovered or not.		Details not provided to us.	NA
10	Whether bank reconciliation statements is being regularly prepared		BRS not prepared by the ULB.	NA


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Annexure '1'

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.

ULB collects revenue from own source collection of taxes, rentals, fees & user charges and other receipts and also from grant funds. The revenue were recorded in the cashbook through cashier cashbook and bank statements. The classification and recording of entries in the cashbook is the responsibility of ULB. We have verified cashbook entries on test check basis. As explained to us that the receipt & payment statement was prepared from such cashbook entries as explained by the 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.

The counter foils or revenue receipts were not 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.



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5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check.

We have noticed cutting and crossing in the cashbook for ex. CB pg dt. 22/10/22, whole page was crossed out, and payment side was rectified with whitener.

Also the receipt & payment details reflects difference in amount, which can result into difference in cashbook entries.

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.

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 2022-23 & 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.

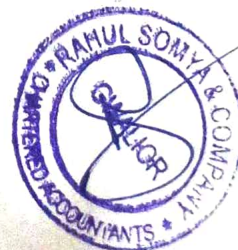
7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

As explained by the ULB, it does not possess any FDR during the year. Hence, interest income cannot be commented upon.

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

As explained above, in the absence of any investment in FDR, we cannot comment over investments are made on lesser interest rates.


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2. Audit of Expenditure:

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

The classification and recording of entries in the cashbook is the responsibility of ULB. We have verified cashbook entries on test check basis. The entries in the cashbook were made on the basis of vouchers and note sheet prepared during the year. The receipt & payment statement was prepared from such cashbook entries as explained by the ULB.

- 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. Test checking of vouchers revealed that the voucher number was not available on them. Signature of the supplier was also missing.


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

There is a difference of 4,13,654/- in receipt & Payment which was not traced by ULB to which month it belongs, hence we cannot comment whether cashbook is free from any balancing errors during the year. Suggestions has been given to ULB on how they can implement a system to keep a check and rectify differences of monthly balances in cash book.

- 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.


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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. 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 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 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

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framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

As explained to us by the ULB there are no temporary advances during the year 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 or not provided Fixed Asset Registers, Security Deposit Registers, Loan Registers, Grant register, as prescribed under MP MAM.

- 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.

The books related to stores were provided for verification, on sampling basis and the same were maintained as per Accounting Rules applicable to the urban local Bodies. However, the entries were made when the stock was issued to requiring department and that way the closing stock value was not reflecting in the registers.

- 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.

Employee's advances and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.


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- 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 statement was not provided to us by the ULB. The necessary records & details were also not made available to guide them in preparation of the BRS. Hence, we cannot comment over the same.

- 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, we cannot comment over the entries of grant register and its verification from receipt & payment statement.
- 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 maintains separate cashbook of some scheme. However, details for the same were not made available to us and no separate receipt & payment were provided. Hence, we cannot comment over receipt & payment of project fund. Also cannot verify that such cashbooks are included in receipt & payment attached with this report

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
As explained to us by the ULB, it does not held any fixed deposit or term deposits during the year.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

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As explained above, ULB does not have any FDR during the year and hence renewal cannot be commented upon.

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.
As per the explanation provided by the ULB, there were no FDR/TDR during the year under its possession. Hence, low rate of interest cannot be commented upon.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
In absence of FDR/TDS as investment, interest earned cannot be commented and verified from cash book.

5. Audit of Tenders / Bids


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

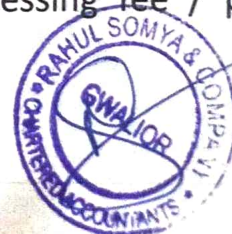
Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed 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 followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and 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.


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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.

Details relating to grants receipt and expenditure were not provided to us for verification. Hence, we could not comment over grants given by central government and its utilisation.

2) He is responsible for audit of grants received from State Government and its utilization.

Detailed as above. In the absence of grant records, we cannot comment over grants received from State Government and its 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 from HUDCO was repaid during the year along with due interest. 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.

Details of repayment of loan from HUDCO were as follows:


Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	35,670.00	61,750.00	97,191.00
2	34,153.00	61,750.00	95,902.00
3	32,003.00	61,750.00	93,768.00
4	29,801.00	61,750.00	91,453.00
	1,31,627.00	2,47,000.00	3,78,314.00

The above details were provided from quarterly loan statement of HUDCO and payment vouchers.

Above loan was utilised for CM adhosanrachna scheme.

- 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 and non-availability of necessary grant records possibilities of fund diversion cannot be ruled out completely.


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**RAHUL SOMYA & COMPANY****CHARTERED ACCOUNTANTS****FRN: 023870C****Dal Bazar, Near Shree Ram Sweet, Lashkar, Gwalior, M.P.****Non recovery of taxes**

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2023 a sum of Rs 341.25 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.

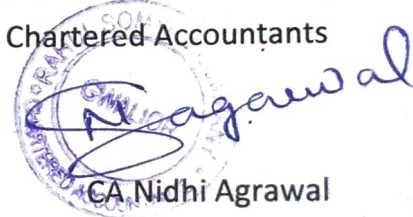
Non Recovery of dues*(Amount in Lakhs)*

Sl. No	Type of Tax	Due amount recoverable on 01/04/2022	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovery	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	21.24	5.09	16.14	10.07	1.88	6.97	8.19	24.33
2	Samekit Kar	11.16	5.79	5.37	5.39	1.29	7.08	4.11	9.47
3	Nagar Vikas Upkar	5.50	1.30	4.19	2.65	0.55	1.86	2.09	6.28
4	Siksha Upkar	5.00	1.27	3.73	2.36	0.52	1.79	1.83	5.57
5	Shop Rent	12.19	4.14	8.05	8.53	3.91	8.05	4.62	12.67
6	Water Tax	44.66	8.26	36.40	254.59	11.99	20.25	242.60	279.00
7	Other Tax	0.00	0.00	0.00	5.50	1.58	1.58	3.92	3.92
	Total	99.74	25.86	73.89	289.09	21.73	47.59	267.36	341.25
	Total Un-Recovered amount								341.25

Above details were taken from wasool patrak provided by the ULB. There is a difference in brought forward outstanding amount from previous year wasooli patrak.

For Rahul Somya & Company

Chartered Accountants

**CA Nidhi Agrawal****Partner****MRN - 404731**

Date: 27/03/2024

(Signature)
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Name of ULB

Nagar Parishad Isagarh
RAHUL SOMYA & COMPANY

Name of Auditor

Annexure C
Amt in lakhs

RAHUL SOMYA & COMPANY										Annexure C Amt in lakhs	
S.no.	Parameters	Description			% of growth	Observation in brief				Suggestions	
	Audit of Revenue	Receipt in (Rs.)									
	Rajaswa Kar wasooli	2021-22	2022-23								
1	Sampatti Kar	6.19	6.97	12.54	Collection % w.r.t. total dues is	22.27%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
2	Samekit Kar	4.34	7.08	63.16	Collection % w.r.t. total dues is	42.78%	which is	Below Average	Need to improve collection efforts of previous years dues.		
3	Nagar Vikas Upkar	1.64	1.86	13.30	Collection % w.r.t. total dues is	22.81%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
4	Siksha Upkar	1.42	1.79	26.07	Collection % w.r.t. total dues is	24.38%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
	Total	13.60	17.71								
	Gair-Rajaswa wasooli										
5	Shop Rent	8.54	8.05	-5.73	Collection % w.r.t. total dues is	38.83%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
6	Water Tax	30.48	20.25	-33.56	Collection % w.r.t. total dues is	6.77%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
7	Other Tax	97.80	1.58	-98.38	Collection % w.r.t. total dues is	28.79%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
	Total	136.82	29.88								
	Grand Total	150.42	47.59								

Previous year amounts were taken from collection as shown in the audit report of the previous year. Current year collection were taken from wasooli patrak as provided by the ULB.



Signature of Auditor
RAHUL SOMYA

Revised abstract sheet for reporting on audit paras

2022-23

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Gwalior	Ashoknagar	Isagarh	Nagar Parishad

Revenue receipts				
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue
6	7	8	9	10
37,81,763.00	-	25,19,523.00	1,48,47,087.00	1,28,02,299.00
				11
				12
				22,68,297.00

Capital receipts			Total Receipts
Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16
88,77,000.00	-	1,12,81,758.00	1,12,81,758.00
		17	5,63,77,727.00

Revenue Expenditure				
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses
18	19	20	21	22
1,43,36,302.00	16,87,491.00	1,44,12,739.00	1,31,627.00	-
				23
				24
				1,53,45,791.00
				25
				4,61,60,950.00

Auditor RAHUL SOMYA & COMPANY

FRN: 023870C

MRN: 404731



गुणवत्ता प्रमाणित
गुणवत्ता प्रमाणित

Nagar Parishad Isagarh, Distt Ashok Nagar

Receipt and Payment for the Financial Year 2022-23

Receipt		Payment	
	Amount		Amount
Opening Balance	2,14,13,746.00		
Revenue Receipts		Establishment Expenses	
Water Tax		Salary	60,27,767.00
Community hall	20,50,015.00	Wages	62,45,898.00
Water tanker	11,01,000.00	NPS	2,32,642.00
Sampati & Samekit Kar	46,083.00	GPF	4,29,000.00
Shop rent	17,31,748.00	EPF	4,85,064.00
Transfer Fees	8,04,640.00	Arrears salary	3,07,509.00
Rent from Market	1,37,230.00	Leave Salary	6,08,422.00
Registration Fee-Labour	1,15,513.00		
Certification Charges	910.00	Administrative Expenses	
Septic Tank Cleaning	3,800.00	Stationery Expense	1,39,515.00
Aatikraman Challan Shulk	9,500.00	Printing Expenses	7,671.00
Security Deposit	3,400.00	Advertisement Expense	2,76,598.00
Shop Premium	6,000.00	Newspaper	14,910.00
Application Fees	1,28,11,684.00	Internet recharge	39,868.00
Late Fees	4,150.00	Own Programme	80,080.00
Development Fees	41,050.00	Own Programme	19,165.00
Transfer Fees	10,68,739.00	Refreshment	98,844.00
Sale of Tender Paper	49,800.00	Publicity Expense	84,466.00
Connection Charges-Water Supply	3,000.00	Other expenses	26,000.00
Fee- Transfer of water connection	67,500.00	Videography	26,100.00
Disconnection Charges-Meter	300.00	Painting expenses	3,32,359.00
Compensation-Octroi	2,100.00	Festival expenses	78,850.00
Fee-Death Registration	1,28,02,299.00	Programme expenses	96,000.00
Fee-Marriage Registration	275.00	Vehicle insurance expenses	1,36,134.00
Fee-Birth Registration	120.00	Audit fees	37,800.00
Rent from Market PY	10.00	Consultancy charges	33,000.00
Other fees	14,250.00	Bank charges	531.00
NEFT	1,47,500.00	Survey expenses	1,59,600.00
Fee- Transfer of Shop	3,32,770.00		
Permission-Tree cutting	25,000.00	Operation & Maintenance	
Road Cutting Charge	17,500.00	Bulk Purchase of Power	64,86,804.00
Fees for a land lease	5,50,000.00	Bulk Purchase of power fuel	8,53,440.00
Other Receipts	2,786.00	Bulk Purchase-Sanitation	5,38,918.00
	22,68,297.00	Bulk Purchase-Waterways	10,60,464.00
		Bulk purchase-Electrical store	13,03,269.00
Receipt from Various Grants		Hand pump Repair	600.00
Kayakalp abhiyan		R&M motor pump	1,64,620.00
Ladli bahen yojna	31,00,000.00	Swacta Survey expenses	4,07,264.00
Other state grant	75,000.00	Bulk purchase-Other	92,140.00
Interest from bank	77,69,927.00	Hire Charges-Vehicle	1,76,464.00
NEFT State electronic	2,32,318.00	Hire Charges Tent	3,49,855.00
Grant-15th Central Finance Comm	1,04,513.00	Lighting & Mike, sound rent	1,19,477.00
	88,77,000.00	Misc Repairing expenses	6,42,845.00
		Computer repairing	1,46,442.00
		O & M-Others	1,31,350.00
Difference in Receipt & Payment	4,13,654.00	Road repairing	19,38,114.00
		Vehicle maintainance	673.00
		Assets	
		FSTP	18,59,282.00

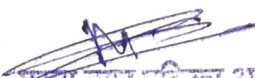
मुख्य नगर पालिका अधिकारी
नगर परिषद इसागरह



		Community hall	28,89,784.00
		Other machinery	19,500.00
		Bus stand	18,64,867.00
		UIDSSMT culvert	11,33,930.00
		Park steel railing	90,417.00
		Battery purchase	56,900.00
		Hire Charges-Machinery	94,345.00
		CC road	69,29,882.00
		CCTV camera	91,305.00
		Water chamber	3,15,579.00
		Others	
		Deduction through bank	9,52,291.00
		Income tax TDS	4,75,528.00
		GST payment	2,73,310.00
		Security deposit	30,000.00
		hudco loan	3,78,314.00
		Cash deposit	8,201.00
		Closing Balance	3,03,05,160.00
Total	7,82,05,127.00	Total	7,82,05,127.00

Chief Municipal Officer
Nagar Parishad Isagarh

Accounts Officer
Nagar Parishad Isagarh


मुख्य नगर पालिका अधिकारी
नगर परिषद ईसागरह

