

## कार्यालय नगर पालिका परिषद अशोकनगर

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07543-222811

29/12/2023

क्रमांक / लेखा / 2024 / 4632

अशोकनगर दिनांक.....04.2024

प्रति,

आयुक्त महोदय,  
नगरीय प्रशासन एवं विकास  
संचालनालय म.प्र. भोपाल

बिषय :- नगरीय निकायों के सी.ए. द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 प्रेषित करने  
बावत।  
संदर्भ :- श्रीमान का पत्र क्र./ऑडिट/लेखा शाखा-4(क)/265/20349 भोपाल दिनांक 07.  
12.2023

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उपरोक्त बिषयांतर्गत संदर्भित पत्र के क्रम में निवेदन है कि सी.ए. द्वारा संपरीक्षित  
वित्तीय लेखे वर्ष 2022-23 की ऑडिट रिपोर्ट तैयार कर श्री मान की ओर सादर प्रेषित है।

मुख्य नगर पालिका अधिकारी  
नगर पालिका अशोकनगर

पृ. क्रमांक / लेखा / 2024 / 4633  
प्रतिलिपि :-

अशोकनगर दिनांक 29/12/2023  
01.2024

1. संयुक्त संचालक महोदय , नगरीय प्रशासन एवं विकास संभाग ग्वालियर की ओर  
सूचनार्थ।

मुख्य नगर पालिका अधिकारी  
नगर पालिका अशोकनगर

# NAGAR PALIKA ASHOKNAGAR

AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23

## AUDITORS

PRANAY K SAXENA & COMPANY  
CHARTERED ACCOUNTANTS

**Pranay K Saxena & Co.**  
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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA ASHOKNAGAR

**1. Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PALIKA ASHOKNAGAR ("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, 2023.

**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.
- f) ULB is not collecting GST on Rent & other taxable activities under GST TDS.
- g) During our test check basis we found that ULB is violating TDS rules of the Income Tax Act, 1961 regarding deducting TDS at the higher rate due to non-availability of PAN No.
- h) Nagar Palika is regularly receiving taxes & fees through online mode in Axis Bank Ltd but same is not for in the cash book resultant to this actual picture of financial position of Nagar Palika is affected.
- i) As a part of policy ULB is transferring 5% of revenue collection amount to Sanchit Nidhi account, bank account of which is maintained in State bank of India - 6668 account but this account is not account for in the cash book & this transfer is taken as expenses in the cash book which is not correct accounting policy.

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 PALIKA ASHOKNAGAR ("the ULB") as of March 31, 2023 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

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

**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, 2023:

- 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, 2023 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 27<sup>th</sup> October  
2023

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**For Pranay K Saxena & Co**  
Chartered Accountants



CA Kundan Baranwal  
Partner  
MRN - 433189

UDIN - 23433189BGRWLI6090



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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.

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.

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.

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- 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. 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 & as explained to us that we found that ULB is having FDR but no proper details is maintained at Nagar Palika Office. Neither FDRs balances is carried forward in the cash book nor interest on such FDR is booked in the cash book. In the absence of required records we disclaim our responsibility on this point.

- 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 on our 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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- 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 books of account of the ULB.

- 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.

- 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 22 of this report. Some of the bank accounts transactions were not recorded in the cash book & we disclaim our responsibility regarding the transactions occurred from these bank accounts, details of same is given below. Bank Statement wise balances of bank breakup is given below :

NAGAR PALIKA PARISHAD ASHOK NAGAR  
BANK RECONCILIATION SUMMARY

S NO.	BANK NAME	ACCOUNT NO.	As per Bank Statement 31/03/2023	As per cash Book 31/3/2023	As per Bank Statement 31/03/2022	As per cash Book 31/3/2022
1	SBI	53023360408	10,43,71,493.53	15,39,98,141.00	3,96,62,211.53	8,84,29,867.00
2	IDBI	*162710400003988	9,59,98,487.30		7,39,25,521.29	
3	CANARA BANK	*4140101001785	67,25,536.00		65,72,937.00	
4	PNB ADHSANRCHNA	*0027000100627519	1,89,445.38		1,84,408.38	
5	AXIS	*911020012512578	11,28,607.34		73,47,561.00	
6	KOTAK MAHINDRA	*4945032447	21,26,547.00		20,53,718.00	
7	SBI (Mandi Road)	*30014456668	94,75,735.57		81,70,749.57	
8	ICICI	*143401002068	5,76,992.00			
9	HDFC BANK	*50100331631227	43,28,842.00			
10	AXIS BANK FDR	FDR	1,19,99,866.00			
11	SBI FDR SANCHIT NIDHI	*35699667548	1,56,632.00			
12	SBI FDR SANCHIT NIDHI	*34667683565	99,11,163.00			
13	IDBI FDR	*1627104000003988	1,95,00,000.00			
TOTAL BALANCE			26,64,89,347.12	15,39,98,141.00	13,79,17,106.77	8,84,29,867.00

- a. Please refer page no 23 of this report for Bank Reconciliation statement.
- 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.



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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.

We are unable to comment on this in the absence of required records with ULB. As explained to us Nagar Nigam have FDR but no record is produced before us for verification purpose. Neither the same is accounted for in the cash book nor any FDR register is maintained by ULB.

It is suggested to the ULB to account for FDR & it's interest in the cash book to reflect actual financial position of the ULB & maintain separate register/ledger for FDRs.

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

It was explained to us that timely maintenance & renewals were done by the ULB.

- 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.  
In the absence of necessary records, we are unable to comment on this.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.  
FDR interest was not recognized in the cash book by the ULB. Refer point no 1.

**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 its proper utilization.

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- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan 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. Details of loan is given below for your reference :

S. No	Scheme No	Opening Balance as on 01/04/2022	Principal Repayment	Closing Balance as on 31/03/2023
1	21054RLGFL25	90,99,919.00	4,37,019.00	86,62,900.00
2	20276RLGFL25	58,84,601.00	14,22,199.00	44,62,402.00

- 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. There is totaling error of Rs 22,73,254.00 in the cash book which is taken on the receipt side of receipt and payment account under the head Suspense. Rectification entries are required to be done by the ULB to correct the mistake.
2. Some incorrect entries has been done in the cash book on both debit & credit side of cash book, net total of which amounts to Rs 1,39,65,963.00 (Receipt Side Rs 77777935 (-) Less Rs 63849038 (+) Add 37066) which is taken on the receipt side of receipt and payment account under the head Suspense. Rectification entries are required to be done by the ULB to correct the mistake & we also disclaim our responsibilities with regard to this amount in the absence of correct information, explanation & documentation.

**3. 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 PALIKA as of 31 March 2023 a sum of Rs366.95 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**

**Figures in Lakhs**

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	Un-Recovered due of Curent Year	Total Un-Recovered Amount
Sampatti Kar	24.77	25.09	-0.32	36.42	14.45	21.97	21.65
Samekit Kar	38.42	19.71	18.71	33.57	7.04	26.53	45.24
Shiksha Upkar	6.68	5.4	1.28	9.14	3.16	5.98	7.26
Nagariya Vikas Upkar	Not Applicable in this ULB vide letter No 25 dated 20th June 2011						
Jalkar	245.25	28.5	216.75	78.18	22.33	55.85	272.6
Bhavan Bhumi Rent	31.08	12.25	18.83	23.22	15.71	7.51	26.34
Others	0	0	0	50	56.14	-6.14	-6.14
<b>Total</b>	<b>346.2</b>	<b>90.95</b>	<b>255.25</b>	<b>230.53</b>	<b>118.83</b>	<b>111.7</b>	
<b>Total Unrecovered</b>							<b>366.95</b>

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**Reporting on Audit Paras for Financial Year 2022-23**

Name of ULB: NAGAR PALIKA ASHOKNAGAR  
Name of Auditor: **Pranay K Saxena & Company, 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).	455.65%  $(16,71,23,261.00 / 3,66,77,792.00) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	8.34%  $(1,52,21,445 / 18,23,44,706.00) \times 100$		
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

*[Signature]*  
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*[Signature]*  
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## Annexure C

Name of ULB  
Name of Auditor

Nagar Palika, Ashoknagar  
Pranay K Saxena & Company; Chartered Accountants

Amount in Rs

S.no.	Parameters	Description		% of growth	Observation in brief	Suggestions
	<b>Audit of Revenue</b>	<b>Receipt in (Rs.)</b>				
	<b>Rajaswa Kar wasooli</b>	<b>2021-22</b>	<b>2022-23</b>			
1	Sampatti Kar	5721586.00	3107611.00	-45.69	Collections w.r.t. last collection decreased by 45.69% which is poor. There is lot of scope to cover previous dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	1942035.00	2516137.00	29.56	Collections w.r.t. last collection increased by 29.56%. Tax Collection increased compared to last year. Commendable performance by ULB.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	0.00	0.00	N.A.	Not Applicable in this ULB vide letter No 25 dated 20th June 2011	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	774646.00	735193.00	-5.09	Collections w.r.t. last collection decreased by 5.09% which is poor. There is lot of scope to cover previous dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	<b>Total</b>	<b>8438267.00</b>	<b>6358941.00</b>			
	<b>Gair-Rajaswa wasooli</b>					
5	Bhawan Bhoomi Kiraya	2244958.00	2489670.00	10.90	Collections w.r.t. last collection increased by 10.90%. Tax Collection increased compared to last year. Commendable performance by ULB.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Jal Upbhokta Prabhar	4878919.00	4506751.00	-7.63	Collections w.r.t. last collection decreased by 7.63% which is poor. There is lot of scope to cover previous dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Taxes & Fees	6147300.00	7827405.00	27.33	Collections w.r.t. last collection increased by 27.33%. Tax Collection increased compared to last year. Commendable performance by ULB.	ULB should impose strict penalties and legal actions to improve past Due collections.
	<b>Total</b>	<b>13271177.00</b>	<b>14823826.00</b>			
	<b>Grand Total</b>	<b>21709444.00</b>	<b>21182767.00</b>			

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**Nagar Palika Parishad ASHOKNAGAR**  
**Receipts and Payments**  
**1-Apr-2022 to 31-Mar-2023**

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		8,84,29,867.00	3 - Capital Receipts & Liabilities		
Bank Accounts	8,84,29,867.00		311 - Earmarked Funds		
3 - Capital Receipts & Liabilities			31110 - Special Funds		10,39,993.00
320 - Grants, Contribution for Specific Purposes			31110-00 - Sanchit Nidhi	10,39,993.00	
32010 - Central Government		3,02,54,000.00	330 - Secured Loans		
32010-01-15th Vitt Anudan	3,02,54,000.00		33050 - Loans From Bank&Other Financial Institutions		38,06,670.00
32020 - State Government		24,47,43,330.00	33050-01-HUDCO Loan A/c.20276	20,28,143.00	
32020-00 - Consolidated Grants From State Govt.	22,92,28,565.00		33050-02-HUDCO Loan A/c.21054	17,78,527.00	
32020-10-Grant Received -Chungichatipurti	1,54,95,025.00		4 - Capital Expenditure & Assets		
32020-11-Grant Received -Revolving Fund	19,740.00		410 - Fixed Assets		
330 - Secured Loans			41030 - 10 Road & Bridges		1,40,22,310.00
33050 - Loans From Bank&Other Financial Institutions		77,88,048.00	41020-06 - Building	1,21,78,683.00	
33050-01-HUDCO Loan A/c.20276	60,01,758.00		41030-06 - Consolidated Roads & Bridges	18,43,627.00	
33050-02-HUDCO Loan A/c.21054	17,86,290.00		41031 - Sewerage And Drainage		10,00,436.00
340 - Deposits Received			41031-00 - Sewerage & Drainage	10,00,436.00	
34010 - Deposit From Contractors/Suppliers		8,93,991.00	41060 - Office & Other Equipments		71,891.00
34010-01 - Earnest Money Deposit (Contractors)	12,000.00		41060-02 - Computers	57,966.00	
34010-11 - Security Deposit (Nichep)	8,81,991.00		41060-11 Computer (Biometric-Fingure) Device	13,925.00	
4 - Capital Expenditure & Assets			412 - Capital Work-in- Progress		
431 - Sundry Debtors (Receivables)			41210 - Assets Out Of Specific Grants		1,26,808.00
43110 - Receivables For Property Taxes		12,48,433.00	41210-11 - Roads & Bridges	1,26,808.00	
43110-07 - Sampatti Kar Bakaya (KHA)	12,48,433.00		450 - Other Assets		3,48,42,684.00
43130 - Receivable For Fees & User Charges		7,725.00	45010 - Fixed Deposit Receipts	1,95,00,000.00	
43130-05 - Water Supply Receivable Others	7,725.00		45010 - Fixed Deposit Receipts IDBI	1,53,42,684.00	
1 - Revenue Income			Suspense A/c		1,62,39,217.00
110 - Rates & Tax Revenue		51,10,508.00	Totalling Errors	22,73,254.00	
11001 - Property Tax			Incorrect Entries in the Cash Book	1,39,65,963.00	
11001-01 - Sampatti kar	18,59,178.00		2 - Revenue Expenditure		
11001-31 - Samekit Kar	25,16,137.00		210 - Establishment Expenses		
11001-41-Shuksha Upkar	7,35,193.00		21010 - Salaries, Wages And Bonus		11,18,30,173.00
11002 - Water Tax (Indi Fee & Charges)-lal kar		44,99,026.00	21010-11 - Salaries & Allowances--7th Pay Salary	12,64,543.00	
11002-01 Un-Metered Water Supply -Domestic	44,99,026.00		21010-11 - Salaries, Wages And Bonus- Arrears	9,78,005.00	
11080 - Others Taxes		3,16,828.00	21010-11 - Salaries & Allowances-Staff	10,95,87,625.00	
11080-11 - Development Tax (Vikas Kar)	3,16,828.00				
120 - Assigned Revenues & Compensations					

12010 - Taxes & Duties Collected By Others		6,593.00
12010-11 - Stamp Duty on Transfer of Properties	6,593.00	
130 - Rental Income From Municipal Properties		24,89,670.00
13010 - Rent From Civic Amenities		
13010-01 - Rent From Markets-Bazar Balthaki	4,34,452.00	
13010-07 Rent From Market (Premium)-Dukan Kiraya	18,70,807.00	
13010-11 - Mutation Fee (Namantaran Sulk)	1,81,148.00	
13010-12 - Mutation Application Fee	3,263.00	
(Namantaran Avedan Sulk)		5,00,619.00
13040 - Rent From Lease of Lands		
13040-11 Lease Rental (Bhu Bhatak)	13,100.00	
13040-11 Lease Rental (Bhumi)	4,87,519.00	
13080 - Other Rents		1,20,470.00
13080-01 - Lease Rentals (Asthai Bhumi Kiraya)	1,20,470.00	
140 - Fees & User Charges		6,37,500.00
14011 - Licensing Fees		
14011-19 -Theka / Panjlyan Sulk	6,37,500.00	
14012 - Fees for Grant of Permit		5,000.00
14012-01 Fees From Sanction of Building Plans	5,000.00	
14040 - Other Fee		1,67,058.00
14040-12 - Road Cutting Charges	1,67,058.00	
14050 - User Charges		3,08,024.00
14050-02 Septic Tank Cleaning Charges	7,400.00	
14050-09 - Charges for Supply of Water By Tankers	1,03,562.00	
14050-12 VI Shulk	84,428.00	
14050-62 Library (Vachnalay) Sulk	1,12,634.00	
150 - Sale & Hire Charges		7,83,398.00
15011 - Sale of Forms & Publications		
15011-01 - Sale of Tender Papers	7,80,398.00	
15011-02 - Sale of Ration Card & Other Forms	3,000.00	
170 - Income From Investments		5,97,466.00
17010 - Interest		
17010-00 - Consolidated Interest	5,97,466.00	
171 - Interest Earned		1,15,078.00
17110 - Interest From Bank Accounts		
17110-00 - Consolidated Interest From Bank Accounts	1,15,078.00	
180 - Other Income		42,69,371.00
18080 - Miscellaneous Income		
18080-00 - Consolidated Miscel. Income	14,84,577.00	
18080-04 - Hospital Sulk	78,862.00	

21020 - Benefits And Allowances		1,30,374.00
21020-11 Medical Reimbursement	88,099.00	
21020-61 - Staff Welfare Expenses	42,275.00	
21030 - Pension		34,67,480.00
21030-00 - Consolidated Pension	34,67,480.00	
21040 - Other Terminal & Retirement Benefits		55,89,381.00
21040-11 - Leave Encashment	32,01,881.00	
21040-12-Other Terminal & Retirement Benefits- GPF	22,60,000.00	
21040-13-Other Terminal & Retirement Benefits- FBF	1,27,500.00	
220 - Administrative Expenses		1,23,83,887.00
22011 - Office Maintenance		
22011-01 - Electricity Charges	1,13,06,482.00	
22011-03 - Telephone Expenses	3,59,987.00	
22011-04 - POS Machine Charges	20,291.00	
22011-05 - Office Maintenance Expenses	6,97,127.00	
22020 - Books & Periodicals		3,60,215.00
22020-00 - Consolidated Books & Periodicals	3,60,215.00	
22021 - Printing and Stationery		2,39,980.00
22021-00 - Consolidated Printing and Stationery	2,39,980.00	
22030 - Travelling & Conveyance		74,13,494.00
22030-00 - Consolidated Travelling & Conveyance	74,13,494.00	
22030-11 - Fuel, Petrol and Diesel Own Vehicles		10,000.00
22051 - Legal Expenses		
22051-00 - Consolidated Legal Expenses	10,000.00	
22052 - Professional and Other Fees		6,37,964.00
22052-00 - Consolidated Professional and Other Fees	6,37,964.00	
22060 - Advertisement And Publicity		23,25,987.00
230 - Operations & Maintenance		1,18,37,501.00
23050-00 Power & Fuel	1,29,258.00	
23050-00 Repairs & Maintenance -Infrastructure Assets	26,96,271.00	
23060-00 Repairs & Maintenance -Plantation Expenses	19,600.00	
23050-00 Repairs & Maintenance -Buildings	1,01,223.00	
23050-00 Repairs & Maintenance -Vehicles	19,02,740.00	
23050-00 Repairs & Maintenance -Furniture		
23050-00 Repairs & Maintenance -Office Equipments	96,441.00	
23050-00 Repairs & Maintenance -Electrical Appliances	31,64,205.00	





18080-06 - NAGAR PALIKA Income	10,12,000.00	23050-00 Repairs & Maintenance - Plant & machinery		
18080-07 - Paryavaran Sulk	13,78,802.00	23050-00 Other Operating & Maintenance Expenses	37,27,763.00	
Income Online	3,17,330.00	240 - Interest & Finance Charges		
		24070 - Bank Charge		2,204.00
		24070-00 - Consolidated Bank Charges	2,204.00	
		250 - Programme Expenses		
		25010 - Election Expenses		15,73,036.00
		25010-00 - Consolidated Election Expenses	15,73,036.00	
		25020 - Own Programme		74,88,039.00
		25020-00 - Consolidated Own Programme	74,88,039.00	
		35020 - Recoveries Payable		18,33,546.00
		35020-12 - Professional Tax Deduction	20,429.00	
		35020-39 - LT Payable	7,02,842.00	
		35020-40 - GST Payable	3,85,101.00	
		35020-60 - TDS Payable	7,25,174.00	
		260 - Revenue Grants, Contribution and Subsidies		
		26010 - Grants		10,20,592.00
		26010-26 - NULM Salary/ Exp	49,980.00	
		26010-90 - Swachh Bharat Mission	7,41,572.00	
		26010-92 - Deen Dayal Rasoi Antyodaya Yojana	2,29,040.00	
		Closing Balance		15,39,98,141.00
		Bank Accounts	15,39,98,141.00	
TOTAL	39,32,92,003.00	TOTAL		39,32,92,003.00

मुख्य नगरपालिका अधिकारी  
Chief Municipal Officer  
Nagar Parishad Ashoknagar

लेखापति  
मुख्य नगरपालिका  
Chief Accounts Officer  
Nagar Parishad Ashoknagar  
अशोकनगर

For : Pranay K Saxena & Co. Chartered Accountants  
CA Kundan Kumar Baranwal (Partner)  
Membership No - 433189



**NAGAR PALIKA PARISHAD ASHOKNAGAR (MP)**  
**BALANCE SHEET**  
**AS AT 31st. MARCH 2023**

	Particulars	Schedule No	Current Year 2022-2023 (Rs.)	Previous Year 2021-2022 (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	<b>Reserves &amp; Surplus</b>			
	Municipal (General) Fund	B-1	(22,11,98,638.76)	(6,30,86,808.92)
A1	Earmarked Funds	B-2	(10,33,993.00)	
	Reserve Funds	B-3	-	
	<b>Total Reserves &amp; Surplus</b>		<b>(22,22,32,631.76)</b>	<b>(6,30,86,808.92)</b>
A2	<b>Grants, Contribution for Specific Purposes</b>	B-4	52,87,17,256.00	25,37,19,926.00
	<b>Loans</b>			
	Secured Loans	B-5	53,28,692.00	-
A3	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		<b>53,28,692.00</b>	<b>-</b>
	<b>TOTAL SOURCES OF FUNDS (A1 - A3)</b>		<b>31,18,13,316.24</b>	<b>19,06,33,117.08</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	<b>Fixed Assets</b>	B-11		
	Gross Block		11,46,96,760.00	7,72,93,433.00
	Less: Accumulated Depreciation		2,33,07,163.76	1,75,41,247.92
B1	<b>Net Block</b>		<b>9,13,89,596.24</b>	<b>5,97,52,185.08</b>
	Capital Work in Progress		2,92,83,323.00	2,25,40,419.00
	<b>Total Fixed Assets</b>		<b>12,06,72,919.24</b>	<b>8,22,92,604.08</b>
	<b>Investment</b>			
	Investment - General Funds	B-12	-	-
B2	Investment - Other Funds	B-13	4,15,67,661.00	1,27,29,960.00
	<b>Total Investment</b>		<b>4,15,67,661.00</b>	<b>1,27,29,960.00</b>
	<b>Current Assets, Loans &amp; Advances</b>			
	Stock - In- Hand	B-14	-	-
	Sundry Debtors (Receivables)	B-15	(12,56,158.00)	
	Gross Amount Outstanding			
	Less: Accumulated Provisions against bad & doubtful receivables			
B3	<b>Pre-Paid Expenses</b>	B-16	-	-
	Cash And Bank Balance	B-17	15,39,98,141.00	8,84,29,867.00
	Loans, Advances and Deposits	B-18	20,000.00	20,000.00
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>15,27,61,983.00</b>	<b>8,84,49,867.00</b>
	<b>Current Liabilities &amp; Provisions</b>			
	Deposits Received	B-7	(62,66,695.00)	(71,60,686.00)
	Deposit Works	B-8	-	-
B4	Other Liabilities (Sundry Creditors)	B-9	94,55,942.00	-
	Provisions	B-10	-	-
	<b>Total Current Liabilities &amp; Provisions</b>		<b>31,89,247.00</b>	<b>(71,60,686.00)</b>
B5	<b>Net Current Assets (B3-B4)</b>		<b>14,95,72,736.00</b>	<b>9,56,10,553.00</b>
C	<b>Other Assets</b>	B-19	-	-
D	<b>Miscellaneous Expenditure (to the extent of Not Written off)</b>	B-20	-	-
	<b>TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		<b>31,18,13,316.24</b>	<b>19,06,33,117.08</b>
	Notes to the Balance Sheet - Attached			






**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
**As on 31st March 2023**

Schedule B-1 :      Municipal (General) Fund		ACCOUNT CODE :3100000
Account Code	Particulars	Total (Rs.)
3100000	Balance as per previous year	(6,30,86,808.92)
	Addition during the year:	
	Surplus for the year transfer	
	<b>Total</b>	<b>(6,30,86,808.92)</b>
	Deduction during the year	(15,81,11,829.84)
	<b>Balance as at end of the Current Year</b>	<b>(22,11,98,638.76)</b>

  
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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)

As on 31st March 2023

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

Particulars	Sanchit Nidhi	Indira Gandhi Widow Pension	Indira Gandhi Wardha Pension	Indira Gandhi Nishakt Pension	Indira Gandhi Samajik Suraksha Pension	Rashtriya Priwar Sahayta	Total
Accounting Code :							
(a) Opening Balance							-
(b) Addition to the Special Fund:							-
* Grant Received for Govt							-
* 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)							-
(c) Payment out of Funds							-
(i) Capital Expenditure on							-
* Fixed Assets							-
* Other Assets							-
(ii) Reveue Expenditure on							-
* Salary & Wages & Allowance							-
* Rent & Other Addition							-
(iii) Other							-
* Loss on Disposal of Special fund Investment	10,33,993.00						10,33,993.00
* diminution in Value of Special fund Investment							-
* transfer to municipal fund							-
Total (C)	10,33,993.00						10,33,993.00
Advance for Expenses (d)							
Net Balance at the end of the year (a+b)-(c+d)	(10,33,993.00)						(10,33,993.00)



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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

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 Contribution			-	-	-
31210-00	Capital Contribution from Grant Receivable			-	-	-
31210-00	Capital reserves			-	-	-
31210-00	Borrowing Redumption			-	-	-
31210-00	Special Fund (Utilised)			-	-	-
31210-00	Statutory Reserves			-	-	-
31210-00	Revaluation Reserves			-	-	-
	<b>Total Reserves Fund</b>	-	-	-	-	-

  
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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)

As on 31st March 2023

Schedule B-4 : Grants Contribution for Specific Purpose

Particulars	Grants from Central Govt	Grants from State Govt	Grants from Other Agencies	Grants from Others	Total
Accounting Code :	32010-00	32010-00	32010-00	32010-00	
(a) Opening Balance		15,77,76,000.00		9,59,43,926.00	25,37,19,926.00
(b) Addition to the Special Fund:					
* Grant Received during the year	3,02,54,000.00	24,47,43,330.00			27,49,97,330.00
* Interest /Dividend earned on Grant Investment					
* Profit on Disposal of Grant Investment					
* Appreciation in Value of Special fund Investment					
* Other Addition					
Total (b)	3,02,54,000.00	24,47,43,330.00			27,49,97,330.00
Total (a+b)	3,02,54,000.00	40,25,19,330.00		9,59,43,926.00	52,87,17,256.00
(c) Payment out of Funds					
(i) Capital Expenditure on Fixed Assets					
* Capital Expenditure on Other Assets					
(ii) Revenue Expenditure on					
* Salary & Wages & Allowance					
* Rent & Other Addition					
(iii) Other : Beneficiary Contribution Special Fund					
* Loss on Disposal of Grant Investment					
* diminution in Value of Grant Investment					
* Other Administrative Charges					
Total (C)					
Net Balance at the end of the year (a+b)-(c)	3,02,54,000.00	40,25,19,330.00		9,59,43,926.00	52,87,17,256.00

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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
As on 31st March 2023

Schedule B-5 : Secured Loans		ACCOUNT CODE :3300000	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33050-00	Loan from Central Govt		
33050-00	Loan from State Govt		
33050-00	Loan from Govt Bodies		
33050-00	Loan from International Agencies		
33050-00	Loan from banks & Other Financial Institution:		
33050-01	Loan from banks & Other Financial Institution -HUDCO Loan A/c.20276	44,62,402.00	
33050-02	Loan from banks & Other Financial Institution -HUDCO Loan A/c.21054	8,66,290.00	
33050-00	Other Term Loan		
33050-00	Bonds & Debentures		
33050-00	Other Loan		
	<b>Total Secured Loan</b>	<b>53,28,692.00</b>	

  
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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
As on 31st March 2023

Schedule B-6 : Unsecured Loans		ACCOUNT CODE :3300000	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33050-00	Loan from Central Govt		
33050-00	Loan from State Govt		
33050-00	Loan from Govt Bodies		
33050-00	Loan from International Agencies		
33050-00	Loan from banks & Other Financial Institution	-	-
33050-00	Other Term Loan		
33050-00	Bonds & Debentures		
33050-00	Other Loan		
	<b>Total Unsecured Loan</b>	-	-

  
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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-7: Deposit Received		ACCOUNT CODE :3400000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3400000	From Contractor (EMD)	(8,75,616.00)	(8,87,616.00)
3400000	Other	8,81,991.00	
3400000	Security Deposit	(62,73,070.00)	(62,73,070.00)
3400000	Water Deposit	-	-
	Total Deposit Received	(62,66,695.00)	(71,60,686.00)

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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-8: 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
3411000	Civil Works			-	-	-
3411000	Electricals Works	-		-	-	-
3411000	Other (Contractor)			-	-	-
	<b>Total Deposit Works</b>	-	-	-	-	-

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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
As on 31st March 2023

Schedule B-9: Other Liabilities		ACCOUNT CODE :3500000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3500000	Creditors		
3500000	Employee Liabilities		
3500000	Loans	-	-
3500000	Recoveries Payable	(18,33,546.00)	
3500000	Government Dues	-	-
3500000	Refund Payable	-	-
3500000	Advance Collection of Revenues	-	-
3500000	Others	1,12,89,488.00	
		-	-
	<b>Total Other Assets</b>	<b>94,55,942.00</b>	<b>-</b>

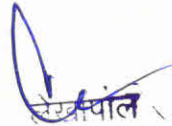
  
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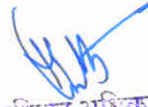
  
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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-10: Provisions		ACCOUNT CODE :3600000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3600000	Provisions for Expenses		
3600000	Provisions for Interest	-	-
3600000	Provisions for Other Assets	-	-
		-	-
		-	-
	Total Provision	-	-

  
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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P.)**  
**FIXED ASSETS SCHEDULES AS ON DATED 31ST MARCH 2023**

Schedule B-11

Schedule B-11		GROSS BLOCK				ACCUMULATED DEPRECIATION			NET BLOCK		
Account Code	Particulars	Opening Balance	Addition during the year	Deduction during the year	Cost at the end of year	Opening Balance during the year	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				-						
41020-00	Buildings	36,48,484.00	1,21,78,683.00		1,58,27,167.00	2,43,232.00	5,19,464.50		7,62,696.50	1,50,64,470.50	34,05,252.00
41030-00	Roads & Bridges	3,94,95,159.00	2,28,81,593.00		6,23,76,752.00	1,12,84,332.00	25,54,621.00		1,38,38,953.00	4,85,37,799.00	2,82,10,827.00
41031-00	Sewerage & Drainage	78,00,682.00	10,97,603.00		88,98,285.00	10,40,091.02	5,23,879.60		15,63,970.62	73,34,314.38	67,60,590.98
41032-00	Water Ways	19,74,858.00			19,74,858.00	98,742.90	1,25,074.34		2,23,817.24	17,51,040.76	18,76,115.10
41033-00	Public Lighting	11,92,800.00			11,92,800.00	2,38,560.00	63,616.00		3,02,176.00	8,90,624.00	9,54,240.00
41040-00	Consolidated Plant & Machinery	49,92,346.00			49,92,346.00	9,98,470.00	3,99,387.60		13,97,857.60	35,94,488.40	39,93,876.00
41050-00	Consolidated Vehicles	4,76,772.00			4,76,772.00	95,354.00	38,141.80		1,33,495.80	3,43,276.20	3,81,418.00
41060-00	Consolidated Office & Other Equipment	3,50,618.00	9,43,604.00		12,94,222.00	70,124.00	1,22,409.80		1,92,533.80	11,01,688.20	2,80,494.00
41070-00	Consolidated Furniture & Appliance	1,77,602.00	3,01,844.00		4,79,446.00	35,520.00	44,392.60		79,912.60	3,99,533.40	1,42,082.00
41080-00	Consolidated Other Fixed Assets - Statues & Heritage	1,71,84,112.00			1,71,84,112.00	34,36,822.00	13,74,928.60		48,11,750.60	1,23,72,361.40	1,37,47,290.00
	Grand Total	7,72,93,433.00	3,74,03,327.00		11,46,96,760.00	1,75,41,247.92	57,65,915.84		2,33,07,163.76	9,13,89,596.24	5,97,52,185.08
	Capital WIP:	2,25,40,419.00	67,42,904.00		2,92,83,323.00					2,92,83,323.00	2,25,40,419.00
41210-00	Capital WIP	2,25,40,419.00	67,42,904.00		2,92,83,323.00					2,92,83,323.00	2,25,40,419.00



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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Investment - General Funds					
Schedule B-12:		ACCOUNT CODE :4200000			
Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4200000	Central Govt Securities	-	-	-	-
4200000	State Govt Securities	-	-	-	-
4200000	Debentures & Bonds	-	-	-	-
4200000	Prefrence Shares	-	-	-	-
4200000	Equity Shares	-	-	-	-
4200000	Units of Mutual Funds	-	-	-	-
4200000	Other Investment (Fixed Deposit)	-	-	-	-
	Total Investment -General Funds	-	-	-	-

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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P.)  
As on 31st March 2023

Schedule B-13: Investment - Other Funds

ACCOUNT CODE : 42000000				
Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)
42000000	Central Govt Securities	-	-	-
42000000	State Govt Securities	-	-	-
42000000	Debentures & Bonds	-	-	-
42000000	Preference Shares	-	-	-
42000000	Equity Shares	-	-	-
42000000	Units of Mutual Funds	-	-	-
42000000	Other Investment	-	-	-
42000000	Fixed Deposit	-	-	4,15,67,661.00
	Total Investment - Other Funds	-	-	4,15,67,661.00
				1,27,29,960.00
				1,27,29,960.00



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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-14: Stock In Hand (Inventories)		ACCOUNT CODE :4300000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4300000	Stores Loose		
4300000	Loose Tools	-	-
4300000	Others	-	-
	Total Stock In Hand (Inventories)	-	-

  
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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P.)  
As on 31st March 2023

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 3 years*	(12,48,433.00)	-	(12,48,433.00)		
	3 years to 5 Years*					
	5 years to 10 Years*					
	10 years to 15 Years*					
	More than 15 Years*					
	<b>Sub Total</b>	(12,48,433.00)	-	(12,48,433.00)		
43120	Receivable for Other Taxes:					
	Less than 3 years*					
	3 years to 5 Years*					
	5 years to 10 Years*					
	10 years to 15 Years*					
	More than 15 Years*					
	<b>Sub Total</b>	-	-	-		
43130	Receivable for Fees & user Charges					
	Less than 3 years*	(7,725.00)	-	(7,725.00)		
	3 years to 5 Years*					
	5 years to 10 Years*					
	10 years to 15 Years*					
	More than 15 Years*					
	<b>Sub Total</b>	(7,725.00)	-	(7,725.00)		
43140	Receivable from Other Sources					
	Less than 3 years*					
	3 years to 5 Years*					
	5 years to 10 Years*					
	10 years to 15 Years*					
	More than 15 Years*					
	<b>Sub Total</b>	-	-	-		
43150	Receivable from Government:					
	Grant Receivables					
	Assigned Revenue -Receivables					
	<b>Sub Total</b>	-	-	-		
	<b>Total Sundry Debtors Receivables</b>	(12,56,158.00)	-	(12,56,158.00)		



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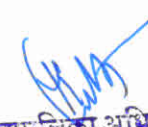
As on 31st March 2023

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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
As on 31st March 2023

Schedule B-17: Cash and Bank Balance		ACCOUNT CODE :4500000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4500000	Cash Balance		-
4500000	Balance with Bank -Municipal Funds :		-
	Nationalized Bank	15,39,98,141.00	8,84,29,867.00
	<b>Sub Total</b>	<b>15,39,98,141.00</b>	<b>8,84,29,867.00</b>
		-	-
4500000	Balance with Bank -Special Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co Operative Baks	-	-
	Post Office		-
	<b>Sub Total</b>	-	-
4500000	Balance with Bank -Grant Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co Operative Baks	-	-
	Post Office		-
	<b>Sub Total</b>	-	-
	<b>Total Cash and Bank Balance</b>	<b>15,39,98,141.00</b>	<b>8,84,29,867.00</b>

  
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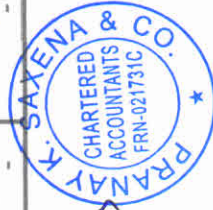


NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-18 : Loans Advances and Deposit

ACCOUNT CODE: 4600000

Account Code	Particulars	Opening Balance	Paid during the year	Interest	Recovered during the year	Net Balance at the end of Current Year
1	2	3	4	5	6	
4600000	Loans & Advances to Employee	20,000.00	-	-	-	20,000.00
4600000	Employee Provident Fund Loan	-	-	-	-	-
4600000	Loans to other	-	-	-	-	-
4600000	Advance to Suppliers and Contractor	-	-	-	-	-
4600000	Advance to other	-	-	-	-	-
4600000	Deposit with external agencies (PHE)	-	-	-	-	-
4600000	Other Current Assets	-	-	-	-	-
	<b>Sub Total</b>	20,000.00	-	-	-	20,000.00
	Less: Accumulated Provisions against : Loans Advances & Deposit					
	<b>Total Loans, Advances &amp; deposit</b>	20,000.00	-	-	-	20,000.00



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NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-19: Other Current Assets		ACCOUNT CODE :4700000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4700000	Deposit Works		
4700000	Other Assets Control Account		-
	Total Other Assets	-	-

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PRANAY K. SAXENA & CO.  
CHARTERED  
ACCOUNTANTS  
FRN-021731C

NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)  
As on 31st March 2023

Schedule B-20: Miscellaneous Expenditure		ACCOUNT CODE :4800000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Share	-	-
4803000	Others	-	-
	Total Other Assets	-	-

  
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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P)**  
**INCOME & EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 01st. APRIL 2022 TO 31st. MARCH 2023**

	ITEM / HEAD OF ACCOUNT	Schedule No	Current Year 2022-2023 (Rs.)	Previous Year 2021-2022 (Rs.)
	<b>INCOME</b>			
A	Tax Revenue	EI-1	99,26,362.00	2,23,32,160.00
	Assigned Revenues & Compensations	EI-2	6,593.00	23,42,502.00
	Rental Income From Municipal Properties	EI-3	31,10,759.00	22,44,958.00
	Fees & User Charges	EI-4	11,17,582.00	61,47,300.00
	Sale & Hire Charges	EI-5	7,83,398.00	5,96,750.00
	Revenue Grants & Contributions & Subsidies	EI-6	-	14,94,84,000.00
	Income From Investments	EI-7	5,97,466.00	-
	Interest Earned	EI-8	1,15,078.00	20,74,621.00
	Other Income	EI-9	42,64,946.00	4,13,95,589.00
	<b>TOTAL INCOME</b>		<b>1,99,22,184.00</b>	<b>22,66,17,880.00</b>
	<b>EXPENDITURE</b>			
B	Establishment Expenses	EI-10	12,11,34,073.00	13,36,34,108.00
	Administrative Expenses	EI-11	2,33,71,527.00	86,76,073.00
	Operations & Maintenance	EI-12	1,18,37,501.00	9,43,99,038.00
	Interest & Finance Expenses	EI-13	14,46,156.00	12,55,529.00
	Programme Expenses	EI-14	90,61,075.00	78,98,744.00
	Revenue Grants & Contributions & Subsidies	EI-15	54,17,766.00	6,63,45,000.00
	Provisions, Write Off	EI-16	-	-
	Miscellaneous Expenses	EI-17	-	11,30,520.00
	Depreciation	B-11	57,65,915.84	87,70,623.92
	<b>TOTAL EXPENDITURE</b>		<b>17,80,34,013.84</b>	<b>32,21,09,635.92</b>
C	Gross Surplus/(Deficit) of Income over Expenditure before prior period items (A-B)		(15,81,11,829.84)	(9,54,91,755.92)
D	Add/Less : Prior Period Item (Net)	EI-18	-	-
E	Gross Surplus/(Deficit) of Income over Expenditure after prior period items (C-D)		(15,81,11,829.84)	(9,54,91,755.92)
F	Transfer to Reserves Fund		-	-
D	Net Balance being surplus/deficit carried over to Municipal Fund (E-F)		(15,81,11,829.84)	(9,54,91,755.92)



**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement  
As on 31st March 2023**

Schedule IE -1 : Tax Revenue			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1100100	Property Tax	18,59,178.00	57,21,586.00
1100100	Consolidated Integrated Tax	25,16,137.00	
1100200	Water Tax (Incl Fee & Charges)	44,99,026.00	48,78,919.00
1100300	Sewerage Tax		19,42,035.00
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education Cess	7,35,193.00	7,74,646.00
1100700	Vehicle Tax		
1100800	Tax on Animal		
1100900	Electricity Tax		
1101000	Professional tax		
1101100	Advertisement Tax		
1101200	Pilgrimage Tax		
1101300	Export Tax		49,90,000.00
1105100	Octroi & Toll		
	Cess		
1108000	Others Taxes - Development Tax	3,16,828.00	13,89,974.00
	<b>Sub Total</b>	<b>99,26,362.00</b>	<b>2,23,32,160.00</b>
1109000	Less: Tax Remission and Refund (Schedule -IE)	-	-
	<b>Total Tax Revenue</b>	<b>99,26,362.00</b>	<b>2,23,32,160.00</b>

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

Schedule IE -2 : Assigned Revenues & Compensations			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1201000	Taxes & Duties Collected By Others	-	-
	Compensation in lieu of Taxes/Duties	-	23,42,502.00
	Compensation in lieu of Concession	-	
	Stamp Duty	6,593.00	
		-	
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>6,593.00</b>	<b>23,42,502.00</b>

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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement  
As on 31st March 2023**

Schedule IE -3 : Rental Income From Municipal Properties			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1301000	Rent From Civic Amenities from Market	4,34,452.00	1,54,000.00
1301000	Rent from Market (Premium)	18,70,807.00	
1301000	Mutation fee	1,81,148.00	
1301000	Mutation Application Fee	3,263.00	
1302000	Rent From Office Building		
1303000	Rent From Guest House		
1304000	Lease Rental	13,100.00	
1304000	Lease Rental (Bhumi )	4,87,519.00	
1308000	Lease Rental (Asthai Bhumi)	1,20,470.00	20,90,958.00
	<b>Sub Total</b>	<b>31,10,759.00</b>	<b>22,44,958.00</b>
1309000	Less: Rent Remission & Refund	-	-
	<b>Total Rental Income From Municipal Properties</b>	<b>31,10,759.00</b>	<b>22,44,958.00</b>

Schedule IE -4 : Fees and User Charges-Income Head wise			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1401000	Empanelment & Registration Charges		54,93,000.00
1401100	Licencing Fee	6,37,500.00	
1401200	Fees for Grant of Permit	5,000.00	
1401300	Fees For Certificate Or Extract		
1401400	Development Charges		
1401400	Road Cutting Charges	1,67,058.00	
1401500	Regularisation Fees		
1402000	Penalties & Fines		
1404000	Other Fee		
1405000	User Charges:- Septic Tank Cleaning	7,400.00	
1405000	Charges for Supply of Water	1,03,562.00	
1405000	Library Fee	1,12,634.00	
1406000	Entry Fees		
1407000	Service / Administrative Charges		
1408000	Other Charges	84,428.00	6,54,300.00
	<b>Total Fees and User Charges</b>	<b>11,17,582.00</b>	<b>61,47,300.00</b>

Schedule IE -5 : Sale & Hire Charges			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1501000	Sale of Products	-	
1501100	Sale of Forms & Publications	7,80,398.00	5,96,750.00
1501100	Sale of Ration Card & Forms	3,000.00	
1501200	Sale of Stores & Scrap	-	
1503000	Sale of Others	-	
1504000	Hire Charges of Vehicle	-	
1504100	Hire Charges of Equipments	-	
	<b>Total Sale &amp; Hire Charges</b>	<b>7,83,398.00</b>	<b>5,96,750.00</b>

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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement  
As on 31st March 2023**

Schedule IE -6 : Reveue Grants, Contributions & Subsidies			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1601001	Grant from State Govt	-	13,64,11,000.00
1601021	Grant from Other Organisation		1,30,73,000.00
1601011	Grant from Central Govt		
1601091	Grant Revenue -Depreciation on Grant Assets		
	<b>Total Reveue Grants &amp; Contributions &amp; Subs</b>	-	<b>14,94,84,000.00</b>

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 basis		
1704000	Profit on sale of Investment		
1708000	Others - Interest	5,97,466.00	
	<b>Total Income From Investment -General Fund</b>	<b>5,97,466.00</b>	-

Schedule IE -8 : Interest Earned			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1711000	Interest From Bank Accounts	1,15,078.00	20,74,621.00
1712000	Interest From Loans & Advances to Employees		
1713000	Interest From Loans to Other		
1718000	Other Interest		
	<b>Total Interest Earned</b>	<b>1,15,078.00</b>	<b>20,74,621.00</b>

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		-
1808000	Miscellaneous Income	42,64,946.00	4,13,95,589.00
	<b>Total Other Income</b>	<b>42,64,946.00</b>	<b>4,13,95,589.00</b>

  
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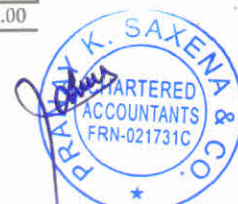


**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement**  
As on 31st March 2023

Schedule IE -10 : Establishment Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2101000	Salaries, Wages And Bonus	10,95,87,625.00	13,35,57,643.00
2101000	Salaries, Wages And Bonus- 7th Pay	12,64,543.00	
2101000	Salaries, Wages And Bonus- Arrears	9,78,005.00	
2102000	Benefits And Allowances	2,47,039.00	76,465.00
2103000	Pension	34,67,480.00	
2104000	Other Terminal & Retirement Benefits- Leave Encashment	32,01,881.00	
2104000	Other Terminal & Retirement Benefits-GPF	22,60,000.00	
2104000	Other Terminal & Retirement Benefits-FBF	1,27,500.00	
	<b>Total Establishment Expenses</b>	<b>12,11,34,073.00</b>	<b>13,36,34,108.00</b>

Schedule IE -11 : Administrative Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2201000	Rent, Rates and Taxes		23,47,883.00
2201100	Electricity Charges	1,13,06,482.00	
2201100	Telephone Expenses	3,59,987.00	
2201100	POS Machine Charges	20,291.00	
2201100	Office Maintenance	6,97,127.00	27,52,841.00
2201200	Communication Expenses		
2202000	Books & Periodicals	3,60,215.00	
2202100	Printing and Stationery	2,39,980.00	5,04,171.00
2203000	Travelling & Conveyance	74,13,494.00	
2204000	Insurance		
2205000	Audit Fees		
2205100	Legal Expenses	10,000.00	
2205200	Professional & Other Fees	6,37,964.00	
2206000	Advertisement and Publicity	23,25,987.00	21,17,930.00
2206100	Membership & Subscriptions		
2208000	Other Administrative Expenses		9,53,248.00
	<b>Total Administrative Expenses</b>	<b>2,33,71,527.00</b>	<b>86,76,073.00</b>

Schedule IE -12 : Operation & Maintenance			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2301000	Power & Fuel	1,29,258.00	87,78,477.00
2302000	Bulk Purchases		3,95,17,618.00
2303000	Consumption of Stores		
2304000	Hire Charges		
2305000	Repairs & Maintenance -Infrastructure Assets	26,96,271.00	2,13,81,147.00
2305100	Repairs & Maintenance -Civic Amenities	-	19,06,180.00
2305100	Repairs & Maintenance -Plantation Expenses	19,600.00	
2305200	Repairs & Maintenance -Buildings	1,01,223.00	2,69,053.00
2305300	Repairs & Maintenance -Vehicles	19,02,740.00	5,22,088.00
2305400	Repairs & Maintenance -Furniture		
2305500	Repairs & Maintenance -Office Equipments	96,441.00	1,06,496.00
2305600	Repairs & Maintenance -Electrical Appliances	31,64,205.00	33,58,022.00
2305700	Repairs & Maintenance -Plant & machinery		12,27,583.00
2308000	Other Operating & Maintenance Expenses	37,27,763.00	1,73,32,374.00
	<b>Total Operation &amp; Maintenance</b>	<b>1,18,37,501.00</b>	<b>9,43,99,038.00</b>



**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement**  
As on 31st March 2023


Schedule IE -13 : Interest & Finance Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2401000	Interest on Loans from Central Government	-	
2402000	Interest on Loans from State Government	-	
2403000	Interest on Loan from Govt Bodies & associatio	-	
2404000	Interest on Loan from International Agencies	-	
2405000	Interest on Loan from Bank & Other Financial Institutions	13,47,314.00	12,55,529.00
2406000	Other Interest	-	
2407000	Bank Charges	98,842.00	
2408000	Other Finance Charges		
	<b>Total Interest &amp; Finance Expenses</b>	<b>14,46,156.00</b>	<b>12,55,529.00</b>

Schedule IE -14 : Programme Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2501000	Election Expenses	15,73,036.00	18,81,358.00
2502000	Own Programme	74,88,039.00	60,17,386.00
2503000	Share in Programme of others		
	<b>Total Programme Expenses</b>	<b>90,61,075.00</b>	<b>78,98,744.00</b>

Schedule IE -15 : Revenue Grants, Contributions & Subsidies			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2601000	Grants (specify details)	54,17,766.00	5,32,72,000.00
2602000	Contribution (specify details)		1,30,73,000.00
2603000	Subsidies (specify details)	-	
	<b>Total Revenue Grants &amp; Contributions &amp; Sub</b>	<b>54,17,766.00</b>	<b>6,63,45,000.00</b>

Schedule IE -16 : Provisions & Write Off			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2701000	Provision for Doubtfull receivable		
2702000	Provision for Other Assets		
2703000	Revenue written off		
2704000	Assets written off		
2705000	Miscellaneous Expenses written off		
	<b>Total Provisions &amp; Write Off</b>	-	-

  
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**NAGAR PALIKA PARISHAD ASHOKNAGAR (M.P) Schedule forming part of Income Expenditure (IE) Statement**  
As on 31st March 2023

Schedule IE -17 : Miscellaneous Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2711000	Loss on Disposal of assets	-	-
2712000	Loss on Disposal of Investments	-	11,30,520.00
2718000	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous Expenses</b>	-	<b>11,30,520.00</b>

Schedule IE -18 : Prior Period Items (Net)			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1850000	Income	-	-
1851001	Taxes	-	-
1852001	Other Revenue	-	-
1853001	Recovery of Revenue written off	-	-
1854001	Other Income	-	-
	<b>Sub Total Income (a)</b>	-	-
2850000	Expenses	-	-
2855001	Refund of Taxes	-	-
2856001	Refund of Other Revenue	-	-
2858080	Other Expenses	-	-
	<b>Sub Total Expenses (b)</b>	-	-
	<b>Total Prior Period Item (Net) (a-b)</b>	-	-

  
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Bank Reconciliation Statement As on 31 March 2023  
NagarPalika Parishad Ashok Nagar

Balance as per Cash Book as on 31st March 2023				15,39,98,141.00
Add : Opening Balance Difference between Bank & Cash Book of Previous Financial Year				4,28,74,435.77
Add : Amount Creditted by the bank but not Debited in the cash book :				13,69,37,911.35
Date	Particulars	Bank	C.B. Folio	Amount
29.03.2023	IDBI FDR (FDR for 6 month, but no entry in cash book)	IDBI-6267		1,95,00,000.00
31.03.2023	SBI FDR SANCHIT NIDHI	A/c. 34667683565		99,11,163.00
31.03.2023	SBI FDR SANCHIT NIDHI	A/c.35699667548		1,56,632.00
31.03.2023	AXIS BANK FDR	Axis -2578		1,19,99,866.00
02.04.2022	Amount Credited by bank	HDFC-227		31,082.00
30.04.2022	Online Receiving - Credited by bank	Axis -2578		11,887.00
31.05.2022	Online Receiving - Credited by bank	Axis -2578		20,525.00
11.06.2022	Amount Credited by bank- Interest Quarter-1	PNB-519		1,263.00
30.06.2022	Online Receiving - Credited by bank	Axis -2578		13,480.00
30.06.2022	Amount Credited by bank	KOTAK-921		17,921.00
30.06.2022	Amount Credited by bank- Interest Quarter-1	ICICI-2068		4,235.00
01.07.2022	Amount Credited by bank	HDFC-227		31,658.00
12.07.2022	Online Receiving - Credited by bank	Axis -2578		3,570.00
22.07.2022	Online Receiving - Credited by bank	Axis -2578		7,140.00
31.07.2022	Online Receiving - Credited by bank	Axis -2578		14,237.00
31.08.2022	Online Receiving - Credited by bank	Axis -2578		13,684.00
07.09.2022	Amount Credited by bank- Interest Quarter-2	PNB-519		1,263.00
30.09.2022	Online Receiving - Credited by bank	Axis -2578		17,093.00
30.09.2022	Amount Credited by bank	KOTAK-921		18,276.00
30.09.2022	Amount Credited by bank- Interest Quarter-2	ICICI-2068		4,267.00
01.10.2022	Amount Credited by bank	HDFC-227		32,245.00
31.10.2022	Online Receiving - Credited by bank	Axis -2578		12,265.00
30.11.2022	Online Receiving - Credited by bank	Axis -2578		25,022.00
02.12.2022	Closure of FDR	Axis -2578		1,53,42,684.00
02.12.2022	Amount Credited in Cash book but not debit to bank	Axis -2578		1,53,42,684.00
10.12.2022	Amount Credited by bank- Interest Quarter-3	PNB-519		1,258.00
24.12.2022	Online Receiving - Credited by bank	Axis -2578		6,53,834.00
31.12.2022	Online Receiving - Credited by bank	Axis -2578		16,610.00
31.12.2022	Amount Credited by bank- Interest Quarter-3	ICICI-2068		4,299.00

01.01.2023	Online Receiving - Credited by bank	HDFC-227		32,489.00
31.01.2023	Online Receiving - Credited by bank	Axis -2578		85,051.00
13.02.2023	Closure of FDR	Axis -2578		1,59,21,246.00
05.03.2023	Amount Credited by bank- Interest Quarter-4	PNB-519		1,253.00
13.03.2023	Closure of FDR	Axis -2578		4,54,11,288.00
30.03.2023	Amount Credited by bank- Interest Quarter-4	ICICI-2068		4,190.00
31.03.2023	Amount Credited by bank- Interest	KOTAK-921		18,195.00
31.03.2023	Amount paid in cash book but not debited in bank	IDBI-6267		70,527.00
05.04.2022	Totalling error in Cash book		009	10,800.00
26.04.2022	Totalling error		023	64.00
29.04.2022	Totalling error		026	6,000.00
09.05.2022	Totalling error		032	22,40,170.00
22.11.2022	Totalling error		209	396.00
25.11.2022	Totalling error		213	122.00
29.12.2022	Totalling error		249	3,000.00
04.01.2023	Totalling error		256	4,500.00
01.02.2023	Totalling error		282	669.00
06.02.2023	Totalling error		287	3,375.00
16.02.2023	Totalling error		296	350.00
27.02.2023	Totalling error		313	18,000.00
02.03.2023	Totalling error		316	2.00
24.03.2023	Totalling error		335	69.00
31.03.2023	Suspense amount not found			37,066.35
Less : Amount debited by the bank but not credited in the cash book :				6,73,21,141.00
Date	Particulars	Bank	C.B. Folio	Amount
25.04.2022	Amount Debit in Bank Statement	IDBI-6267		38,794.00
18.05.2022	Amount Debit in Bank Statement	SBI-408		7,94,066.00
12.07.2022	Amount Debit in Bank Statement	IDBI-6267		31,654.00
22.07.2022	Amount Debit in Bank Statement	IDBI-6267		37,828.00
28.07.2022	Amount Debit in Bank Statement	IDBI-6267		7,140.00
16.08.2022	Amount Debit in Bank Statement	IDBI-6267		29,695.00
17.08.2022	Amount Debit in Bank Statement	IDBI-6267		79,730.00
16.09.2022	Amount Debit in Bank Statement	IDBI-6267		34.00
11.10.2022	Amount Debit in Bank Statement	IDBI-6267		74,494.00
13.10.2022	Amount Debit in Bank Statement	IDBI-6267		4,425.00



31.10.2022	Amount Debit in Bank Statement	IDBI-6267		30,688.00
19.11.2022	Amount Debit in Bank Statement	IDBI-6267		1,328.00
20.12.2022	Amount Debit in Bank Statement	IDBI-6267		76,160.00
20.12.2022	Amount Debit in Bank Statement	IDBI-6267		30,688.00
27.12.2022	Amount Debit in Bank Statement	SBI-408		1,41,494.00
12.01.2023	Fixed Deopist Receipts	IDBI-6267		4,50,00,000.00
27.03.2023	Amount Debit in Bank Statement	IDBI-6267		1,23,438.00
29.03.2023	Fixed Deopist Receipts -for 6 month	IDBI-6267		1,95,00,000.00
30.03.2023	Amount Debit in Bank Statement	HDFC -227		236.00
31.03.2023	Sanchit Nidhi Deposit in Bank but not debited in cash book (01/4/22 to 31/03/2023)	IDBI-6267		13,04,986.00
27.04.2022	Totalling Error		024	3.00
04.05.2022	Totalling Error		028	9.00
08.06.2022	Totalling Error		056	10.00
09.09.2022	Totalling Error		142	30.00
01.12.2022	Totalling Error		218	600.00
19.01.2023	Totalling Error		270	25.00
31.01.2023	Totalling Error		281	9,450.00
17.02.2023	Totalling Error		297	518.00
08.03.2023	Totalling Error		320	540.00
21.03.2023	Totalling Error		334	2,700.00
29.03.2023	Totalling Error		338	378.00
Balances as per Bank Statement as on 31st March 2023				26,64,89,347.12

  
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 मुख्य नगरपालिका अधिकारी  
 नगरपालिका अशोकनगर



### Revised Abstract Sheet For Reporting on audit Paras Sr.No

Sr. No	Division	District	ULB NAME	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS
					Property Tax	Other Tax Revenue	Fee & USER Charges	Revenue From Municipal Property	Assigned Revenue	Revenue Grants Contribution & Subsidies	Other Income	Capital Receipts/Hudco Loan
1	2	3	4	5	6	7	8	9	10	11	12	13
1	GWALIOR	ASHOK NAGAR	ASHOK NAGAR	MUNICIPALITY	31,07,611	80,81,502	26,13,524	31,10,759	1,54,95,025	19,740	42,69,371	77,88,048.00

CAPITAL RECEIPTS			TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
Central Finance commission Receipts	State Finance Commission Receipts	Other Grants	TOTAL RECEIPTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATIONS & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
14	15	16	17	18	19	20	21	22	23	24	25
3,02,54,000	22,92,28,565	-	30,39,68,145			16,71,23,261			38,06,670.00	1,52,21,445	18,61,51,376

लेखापाल  
नगर पालिका  
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