

कार्यालय नगर परिषद अकोड़ा जिला - भिण्ड म.प्र.

क्रमांक /2020/ 675
प्रति ,

अकोड़ा दिनांक 21-10-2020

लेखाधिकारी (वित्त)
नगरीय प्रशासन एवं विकास
भोपाल (म0प्र0)

विषय :- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 प्रेषित करने के संबंध में।
संदर्भ :- आपका पत्र क्रमांक/आडिट बजट/शाखा-4 (क)/16073 भोपाल दिनांक 16.10.2020।

उपरोक्त विषयान्तर्गत संदर्भित पत्र के पालन में चाही गई CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 जानकारी पत्र के साथ सलग्न कर आपकी ओर भेजे जाने हेतु पत्र सादर सम्प्रेषित।

मुख्य नगर पालिका अधिकारी
नगर परिषद अकोड़ा भिण्ड

ABHISHEK V GUPTA & CO.

(Chartered Accountants) UG-02 Ground Floor, Rajkamal apartment
Behind satkar guest house City Centre Gwalior - . Pin-474002 (M.P.)
Tel : 0751-4040855, Mob : +91-9644411149, 9425770830, Email ID: caabhishekgupta2010@gmail.com

To,

The Chief Municipal Council,

Akoda Municipal Council

Audit Report

PURPOSE OF AUDIT

Audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

| Task | Particulars |
|-------------|---|
| Scope Given | The auditor is responsible for all revenue receipts from the counter files. |



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अकडा नगरपालिका

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| Observation | All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection. |
| Scope Given | He is also responsible to check the revenue receipts is duly deposited in respective bank account |
| Observation | The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc. |
| Scope Given | Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report |
| Observation | Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in Abstract Sheet . |
| Scope Given | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO |
| Observation | No Such Delay found except bank holidays and closing of bank. |
| Scope Given | The entries in cash book shall be verified |
| Observation | Entries in cash book have been verified on random basis and also counter check from cashier book. |
| Scope Given | The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report |
| Observation | There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased. |
| Scope Given | The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book |
| Observation | FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book. |
| Scope Given | The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO |
| Observation | There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO. |

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अ. नगर पालिका कार्यालय



2. Audit of Expenditure

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of expenditure under all the schemes |
| Observation | Expenditure is checked on random basis along with grants and scheme expenditure. |
| Scope Given | He is also responsible for checking the entries in cash book and verifying them from relevant vouchers |
| Observation | Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis. |
| Scope Given | He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any |
| Observation | Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit. |
| Scope Given | 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 any commissioner/CMO |
| Observation | There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO. |
| Scope Given | He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government. |
| Observation | Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued. |
| Scope Given | During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority |
| Observation | Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit. |
| Scope Given | All the cases where appropriate sanctions have not been obtained shall |

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चुनौती नगरपालिका



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| | be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO |
| Observation | No, Such Cases Found during the Audit. |
| Scope Given | The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset |
| Observation | No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same. |
| Scope Given | The Auditor shall verify that all the temporary advances have been fully recovered |
| Observation | Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months. |

3. Audit of Book Keeping

| Task | Particulars |
|-------------|---|
| Scope Given | The auditor is responsible for audit of all the books of accounts as well as stores |
| Observation | The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc.. |
| Scope Given | He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO |
| Observation | Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO. |
| Scope Given | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report |
| Observation | Advances are deducted from the Salaries of the employees and recovered every month. |

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नगर परिषद अकोड़ा



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| Scope Given | The auditor shall verify that all the temporary advances have been fully recovered. |
| Observation | All the Temporary Advances have been fully recovered through as a deduction from salary every Month. |
| Scope Given | Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS |
| Observation | Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same. |
| Scope Given | He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book |
| Observation | Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB. |
| Scope Given | The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO |
| Observation | Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO. |
| Scope Given | The auditor shall reconcile the accounts of receipt and payments especially for project funds. |
| Observation | Only Schemes Fund are checked and verified, no Projects were running during the Audit. |

4. Audit of FDR

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of all fixed deposits and term deposits |
| Observation | Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers |
| Scope Given | It shall be ensured that proper records of FDR's are maintained and all renewals are timely done |
| Observation | FDR's are automatically renewed by Core Banking Bank through System |

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| | on time. |
| Scope Given | The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO |
| Observation | There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO. |
| Scope Given | Interest earned on FRD/TDR shall be verified be from entries in the cash book |
| Observation | Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis. |

5. Audit of Tenders/Bids

| | |
|-------------|---|
| Scope Given | The auditor is responsible for audit of all tenders /bids invited by the ULB's |
| Observation | Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report. |
| Scope Given | He shall check whether competitive tendering procedures are followed for all bids |
| Observation | Yes, competitive tendering procedures are followed for all bids. |
| Scope Given | He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period |
| Observation | The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period. |
| Scope Given | The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks. |
| Observation | No Such Case of Bank Guarantees received found during the audit year. |
| Scope Given | The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO |
| Observation | No Such Case Found in BG's which is against the interests of the ULB. |

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| Scope Given | The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's |
| Observation | No Such case of BG's Extension found. |

6. Audit of Grants and Loans

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of grants given by Central Government and its utilization. |
| Observation | All the grants from Government verified and listed along with its utilizations specially schemes. |
| Scope Given | He is responsible for audit of grants received from state government and it's utilization |
| Observation | All the grants from Government verified and listed along with its utilizations specially schemes. |
| Scope Given | He shall perform audit of loans provided for physical infrastructure and its utilizations. During this 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 of not. He shall also comment on the possible reasons for non generation revenue |
| Observation | There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected. |
| Scope Given | The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another |
| Observation | During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found. |

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the

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financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant

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accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Municipal Corporations & Councils Act requires the auditor to:

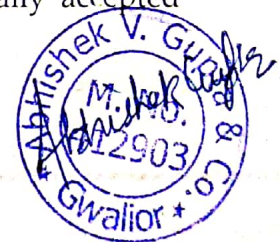
- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2020. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal 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

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accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) 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 Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

There are some arithmetical mistake which was rectified during the audit and some Contra entries which was also not properly entered by Management,

In our opinion, management's assessment that Akoda Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2020 and not fairly stated, in all material respects, based on criteria established in Internal Control.

Date: 12/10/2020


Place: Gwalior

M/s Abhishek V Gupta & Co.

CA Abhishek Gupta

M.no. 412903

FRN:0017949C


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NAGAR PARISHAD AKODA

AKODA, BHIND, MP

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| प्राप्ति शीर्ष | राशि | भुगतान शीर्ष | राशि |
|--|-------------|---|--------------|
| प्रारंभिक शेष | 69667163.91 | सामान्य प्रशासन और संग्रहण कार्यालय स्थापना | |
| नगर पालिका कर व दर | | सामान्य प्रशासन वेतन एवं भत्ता | 9,200,332.08 |
| सम्पत्ति कर बकाया | 111,460.00 | परिषद भत्ता | 254,800.00 |
| सम्पत्ति कर चालू | 4,704.00 | अस्थायी कर्मचारी | 1,591,912.00 |
| समेकित कर बकाया | 86,600.00 | राजस्व संग्रहण अस्थाई स्थापना | |
| समेकित कर चालू | 4,440.00 | कर्मचारी भा. निधि | 763,133.54 |
| अधिभार | 40.00 | अर्जित अवकाश / एक्स ग्रेसिया / ग्रेस्युटी | 546,870.72 |
| शिक्षा उपकर चालू | 108.00 | पेंशन अंशदान | - |
| शिक्षा उपकर बकाया | 2,100.00 | योग (क) | |
| विकास उपकर बकाया | 1,032.00 | परिषद प्रशासनिक व्यय | |
| विकास उपकर चालू | 53.00 | समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति | 426,736.00 |
| अन्य कर | 530.00 | कार्यालय विद्युत व्यय | - |
| जलकर से प्राप्तिया | | अंत्योष्ठी सहायता | 4,225,000.00 |
| जल कर बकाया | 100,175.00 | कार्यालय व्यय | 165,697.00 |
| जल कर चालू | 33,008.00 | स्टेशनरी एवं छपाई | 266,107.00 |
| जल कर पैनल्टी | 8,850.00 | अंकेक्षण शुल्क | - |
| नगर परिषद के शुल्क एवं प्रभार | | कर का भुगतान | 849,684.00 |
| बाजार शुल्क | | निर्वाचन व्यय | 128,224.00 |
| आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क | 59,147.00 | यात्रा व्यय | 23,435.00 |
| नामान्तरण शुल्क | 1,206.00 | राष्ट्रीय पर्व एवं त्यौहार | 49,465.00 |
| राशन कार्ड | 7,145.00 | कम्प्यूटर कय | - |
| लायसेन्स शुल्क | | टेलिफोन खर्च | 38,933.00 |
| मुद्रांक शुल्क | 45,000.00 | प्रोफेशनल शुल्क | 222,915.00 |
| पंजीयन शुल्क | 550.00 | कार्यालय उपकरण मरम्मत | 12,180.00 |
| मल वाहन शुल्क | 28,250.00 | फर्नीचर कय | 516,378.00 |
| पानी टैंकर शुल्क | 17,050.00 | मुख्यमंत्री विकास यात्रा | - |
| स्टाम्प शुल्क | 50,000.00 | योग (ख) | |
| टेंडर फॉर्म फीस | 331,000.00 | सार्वजनिक सुरक्षा | |
| निर्माण शुल्क | | वदी | - |
| अन्य शुल्क एवं प्रभार | 60,245.00 | अन्ती | - |
| नल कनेक्शन फीस | 32,750.00 | विद्युत पोटा | 4,228,926.00 |

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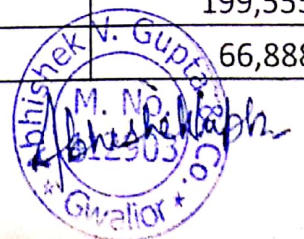
NAGAR PARISHAD AKODA

AKODA, BHIND, MP

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| प्राप्ति शीर्ष | राशि | भुगतान शीर्ष | राशि |
|---|---------------|---|--------------|
| नगर पालिका की संपत्तियों से प्राप्त किराया एवं प्रिमियम | | विद्युत सामग्री क्रय | 700,964.00 |
| दुकान किराया बकाया | | सार्वजनिक सुरक्षा अन्य | - |
| दुकान भूमि किराया चालू | | योग (ग) | |
| सामुदायिक भवन किराया | | सार्वजनिक शिक्षा | |
| प्रिमियम भवन एवं भूमि | | सार्वजनिक शिक्षा वेतन | |
| बिक्री एवं निलामी | | सार्वजनिक शिक्षा अस्थाई वेतन | - |
| हडडी चमड़ा ठेका निलामी | | पुस्तकालय, वाचनालय समाचार पत्र | - |
| अनुपयोगी सामग्री निलामी | | विविध | - |
| अनुदान अंशदान | | योग (घ) | - |
| राजस्व अनुदान | | जलप्रदाय व्यवस्था | |
| चुंगी क्षतिपूर्ति अनुदान | 12,270,127.00 | जलप्रदाय वेतन एवं भत्ता | - |
| यात्रीकर क्षतिपूर्ति अनुदान | 158,000.00 | जलप्रदाय अस्थाई स्थापना | 130,785.00 |
| मुलभूत अनुदान | 4,564,000.00 | जलप्रदाय आकस्मिता | 20,924.00 |
| राज्य वित्त आयोग | 2,716,000.00 | जलप्रदाय मरम्मत एवं संधारण | 337,496.00 |
| 14 वां वित्त आयोग | 12,413,000.00 | पेयजल परिवहन | 942,794.00 |
| पूँजीगत अनुदान/विशिष्ट अनुदान | | बोरवेल | 153,028.00 |
| सड़क मरम्मत अनुदान | 991,000.00 | पेयजल व्यवस्था नये कार्य (फिल्टर प्लान्ट) | 752,600.00 |
| वाणिज्य कर | 1,748,000.00 | विद्युत प्रवाह खर्च बिल | 1,754,598.00 |
| मुख्यमंत्री अधोसंरचना विकास कार्य | | योग (ङ) | |
| स्वच्छ भारत मिशन व्यक्तिगत शौचालय निर्माण | | साफ-सफाई व्यवस्था | |
| स्वच्छता मिशन सूचना, शिक्षा, संप्रेषण | | सफाई वेतन एवं भत्ता | |
| अन्य मद (जनभागीदारी, विधायक निधि, एवं सांसद निधि) | 5,649,000.00 | सफाई अस्थाई स्थापना (मस्टर) | 2,345,908.36 |
| अंशदान | | फायर ब्रिगेड रिपेयरिंग | 12,803.00 |
| हितग्राही अंशदान | | डीजल व्यय | 346,969.00 |
| संबल योजना | 3,000,000.00 | ट्रेक्टर ट्राली क्रय एवं मरम्मत | 434,805.00 |
| विविध/ अन्य | 12,676,630.01 | जेसीबी किराया | 199,555.00 |
| अग्रिम प्राप्त | | कचड़ा गाडी की मरम्मत | 66,888.00 |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोडा



| NAGAR PARISHAD AKODA | | | |
|---|--------------|--|---------------|
| AKODA, BHIND, MP | | | |
| RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 | | | |
| प्राप्ति शीर्ष | राशि | भुगतान शीर्ष | राशि |
| जल प्रदाय डिपोजिट | | साफ-सफाई सामग्री कय | 1,730,155.00 |
| हुडको से ऋण | | योग (च) | |
| अमानत | 110,570.00 | लोक निर्माण | |
| विविध प्राप्ति | | वृक्षारोपण | 81,145.00 |
| पुराने चेक बापिस | 499,568.00 | मुक्तीधाम निम्माण | 822,835.00 |
| बैंको से ब्याज प्राप्त | 397,257.00 | हेण्डपम्प | 1,740,411.00 |
| गणना त्रुटि | 3,966,882.38 | स्वागत गेट | |
| | | नये रास्ते एवं सड़के | 14,691,192.00 |
| | | कार्यालय और अन्य गेट | 208,608.00 |
| | | नाली/चैम्बर निर्माण | 230,418.00 |
| | | नाला गहरीकरण | |
| | | कार्यालय भवन | 300,284.00 |
| | | santri dispayer मशीन | 58,528.00 |
| | | ट्रांसफार्मर | 53,432.00 |
| | | ट्रेचिंग ग्राउंड | 254,566.00 |
| | | मांगलिक/सामुदायिक भवन निर्माण | 236,146.00 |
| | | योग (छ) | |
| | | अनुदान / अंशदान | |
| | | व्यक्तिगत शौचालय निर्माण | 966,857.00 |
| | | स्वच्छ भारत मिशन (प्रचार प्रसार) | 115,200.00 |
| | | योग (ज) | |
| | | विविध ऋण अग्रीम इत्यादि | |
| | | ठेकेदारो को अग्रीम वापसी | - |
| | | वापसी | |
| | | बैंक खर्च | 256,408.96 |
| | | अमानत वापसी | 211,004.00 |
| | | दोहरी प्रविष्टि | 681,000.00 |
| | | with.in pass.but not with.in cash book | 5,385,457.18 |
| | | गणना त्रुटि | 3,663,736.61 |
| | | योग (झ) | |
| | | योग (क) से (झ) :- | |
| | | अंतिम शेष:- | 71,264,411.85 |
| | | कुल योग: | 71,264,411.85 |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोड़ा



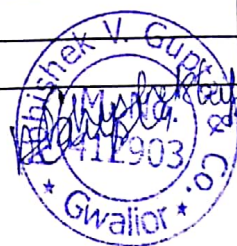
| NAGAR PARISHAD AKODA | | | |
|--|--------------|--|------------|
| AKODA, BHIND, MP | | | |
| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 | | | |
| Expenditure | Amount | Income | Amount |
| सामान्य प्रशासन और संग्रहण कार्यालय स्थापना | | नगर पालिका कर व दर | |
| सामान्य प्रशासन वेतन एवं भत्ता | 9,200,332.08 | सम्पत्ति कर बकाया | 111,460.00 |
| परिषद भत्ता | 254,800.00 | सम्पत्ति कर चालू | 4,704.00 |
| अस्थायी कर्मचारी | 1,591,912.00 | समेकित कर बकाया | 86,600.00 |
| राजस्व संग्रहण अस्थाई स्थापना | | समेकित कर चालू | 4,440.00 |
| कर्मचारी भा. निधि | 763,133.54 | अधिभार | 40.00 |
| अर्जित अवकाश / एक्स ग्रेसिया / ग्रेच्युटी | 546,870.72 | शिक्षा उपकर चालू | 108.00 |
| पेंशन अंशदान | - | शिक्षा उपकर बकाया | 2,100.00 |
| योग (क) | | विकास उपकर बकाया | 1,032.00 |
| परिषद प्रशासनिक व्यय | | विकास उपकर चालू | 53.00 |
| समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति | 426,736.00 | अन्य कर | 530.00 |
| कार्यालय विद्युत व्यय | - | जलकर से प्राप्तिया | |
| अंत्योष्ठी सहायता | 4,225,000.00 | जल कर बकाया | 100,175.00 |
| कार्यालय व्यय | 165,697.00 | जल कर चालू | 33,008.00 |
| स्टेशनरी एवं छपाई | 266,107.00 | जल कर पैन्ल्टी | 8,850.00 |
| अंकेक्षण शुल्क | - | नगर परिषद के शुल्क एवं प्रभार | |
| कर का भुगतान | 849,684.00 | बाजार शुल्क | |
| निर्वाचन व्यय | 128,224.00 | आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क | 59,147.00 |
| यात्रा व्यय | 23,435.00 | नामान्तरण शुल्क | 1,206.00 |
| राष्ट्रीय पर्व एवं त्यौहार | 49,465.00 | राशन कार्ड | 7,145.00 |
| कम्प्यूटर कय | - | लायसेन्स शुल्क | |
| टेलिफोन खर्च | 38,933.00 | मुद्रांक शुल्क | 45,000.00 |
| प्रोफेशनल शुल्क | 222,915.00 | पंजीयन शुल्क | 550.00 |
| कार्यालय उपकरण मरम्मत | 12,180.00 | मल वाहन शुल्क | 28,250.00 |
| फर्नीचर कय | 516,378.00 | पानी टैंकर शुल्क | 17,050.00 |
| मुख्यमंत्री विकास यात्रा | - | स्टाम्प शुल्क | 50,000.00 |
| योग (ख) | | टेंडर फॉर्म फीस | 331,000.00 |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोड़ा




| NAGAR PARISHAD AKODA | | | |
|--|--------------|---|---------------|
| AKODA, BHIND, MP | | | |
| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 | | | |
| Expenditure | Amount | Income | Amount |
| सार्वजनिक सुरक्षा | | निर्माण शुल्क | |
| वदी | - | अन्य शुल्क एवं प्रभार | 60,245.00 |
| अन्ती | - | नल कनेक्शन फीस | 32,750.00 |
| विद्युत पोटा | 1,378,926.00 | नगर पालिका की संपत्तियों से प्राप्त किराया एवं प्रिमियम | |
| विद्युत सामग्री क्रय | 700,964.00 | दुकान किराया बकाया | |
| सार्वजनिक सुरक्षा अन्य | - | दुकान भूमि किराया चालू | |
| योग (ग) | | सामुदायिक भवन किराया | |
| सार्वजनिक शिक्षा | | प्रिमियम भवन एवं भूमि | |
| सार्वजनिक शिक्षा वेतन | | बिक्री एवं निलामी | |
| सार्वजनिक शिक्षा अस्थाई वेतन | - | हडडी चमडा ठेका निलामी | |
| पुस्तकालय, वाचनालय समाचार पत्र | - | अनुपयोगी सामग्री निलामी | |
| विविध | - | अनुदान अंशदान | |
| योग (घ) | - | राजस्व अनुदान | |
| जलप्रदाय व्यवस्था | | चुंगी क्षतिपूर्ति अनुदान | 12,270,127.00 |
| जलप्रदाय वेतन एवं भत्ता | - | यात्रीकर क्षतिपूर्ति अनुदान | 158,000.00 |
| जलप्रदाय अस्थाई स्थापना | 130,785.00 | व्यय का आय पर आधिक्य | 17,514,984.66 |
| जलप्रदाय आकस्मिता | 20,924.00 | | |
| जलप्रदाय मरम्मत एवं संधारण | 337,496.00 | | |
| पेयजल परिवहन | 942,794.00 | | |
| बोरवेल | 153,028.00 | | |
| पेयजल व्यवस्था नये कार्य (फिल्टर प्लांट) | 752,600.00 | | |
| विद्युत प्रवाह खर्च बिल | 1,754,598.00 | | |
| योग (ड) | | | |
| साफ-सफाई व्यवस्था | | | |
| सफाई वेतन एवं भत्ता | | | |
| सफाई अस्थाई स्थापना (मस्टर) | 2,345,908.36 | | |
| फायर ब्रिगेड रिपेयरिंग | 12,803.00 | | |
| डीजल व्यय | 346,969.00 | | |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोडा



| NAGAR PARISHAD AKODA | | | |
|--|---------------|--------|---------------|
| AKODA, BHIND, MP | | | |
| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 | | | |
| Expenditure | Amount ` | Income | Amount ` |
| ट्रेक्टर ट्राली क्रय एवं मरम्मत | 434,805.00 | | |
| जेसीबी किराया | 199,555.00 | | |
| कचड़ा गाड़ी की मरम्मत | 66,888.00 | | |
| साफ-सफाई सामग्री क्रय | 1,730,155.00 | | |
| विविध इत्यादि | | | |
| बैंक खर्च | 256,408.96 | | |
| वृक्षारोपण | 81,145.00 | | |
| Total | 30,928,554.66 | Total | 30,928,554.66 |


 मुख्य नगरपालिका अधिकारी
 नगर परिषद अकोडा



NAGAR PARISHAD AKODA
AKODA, BHIND, MP
BALANCE SHEET AS ON 31ST MARCH, 2020

| Liabilities | Amount ` | Assets | Amount ` |
|---|----------------|--|----------------|
| निकाय निधि | | लोक निर्माण | |
| पूँजीगत अनुदान/विशिष्ट अनुदान | 69,667,163.91 | मुक्तीधाम निमाण | 822,835.00 |
| सड़क मरम्मत अनुदान | 991,000.00 | हेण्डपम्प | 1,740,411.00 |
| वाणिज्य कर | 1,748,000.00 | स्वागत गेट | |
| मुलभूत अनुदान | 4,564,000.00 | नये रास्ते एवं सड़के | 14,691,192.00 |
| राज्य वित्त आयोग | 2,716,000.00 | कार्यालय और अन्य गेट | 208,608.00 |
| 14 वां वित्त आयोग | 12,413,000.00 | नाली/चैम्बर निर्माण | 230,418.00 |
| अन्य मद (जनभागीदारी, विधायक निधि, एवं सांसद निधि) | 5,649,000.00 | नाला गहरीकरण | |
| अंशदान | | कार्यालय भवन | 300,284.00 |
| हितग्राही अंशदान | | santri dispayer मशीन | 58,528.00 |
| संबल योजना | 3,000,000.00 | ट्रांसफार्मर | 53,432.00 |
| विविध/ अन्य | 12,676,630.01 | ट्रेचिंग ग्राउंड | 254,566.00 |
| अग्रिम प्राप्त | | मांगलिक/सामुदायिक भवन निर्माण | 236,146.00 |
| जल प्रदाय डिपोजिट | | योग (छ) | |
| हुडको से ऋण | | अनुदान / अंशदान | |
| अमानत | 110,570.00 | व्यक्तिगत शौचालय निर्माण | 966,857.00 |
| विविध प्राप्ति | | स्वच्छ भारत मिशन (प्रचार प्रसार) | 115,200.00 |
| पुराने चेक बापिस | 499,568.00 | योग (ज) | |
| बैंको से ब्याज प्राप्त | 397,257.00 | विविध ऋण अग्रिम इत्यादि | |
| गणना त्रुटि | 3,966,882.38 | ठेकेदारों को अग्रिम वापसी | - |
| | | वापसी | |
| | | अमानत वापसी | 211,004.00 |
| | | दोहरी प्रविष्टि | 681,000.00 |
| | | with.in pass.but not with.in cash book | 5,385,457.18 |
| | | गणना त्रुटि | 3,663,736.61 |
| | | अंतिम शेष:-बैंक शेष | 71,264,411.85 |
| | | व्यय का आय पर आधिक्य | 17,514,984.66 |
| Total | 118,399,071.30 | Total | 118,399,071.30 |

मुख्य नगरपालिका अधिकारी
नगर पालिका अकोडा



NAGAR PARISHAD AKODA
AKODA, BHIND, MP
BALANCE SHEET AS ON 31ST MARCH, 2020

| Liabilities | Amount | Assets | Amount |
|---|----------------|--|----------------|
| निकाय निधि | | लोक निर्माण | |
| पूँजीगत अनुदान/विशिष्ट अनुदान | 69,667,163.91 | मुक्तीधाम निर्माण | 822,835.00 |
| सड़क मरम्मत अनुदान | 991,000.00 | हेण्डपम्प | 1,740,411.00 |
| वाणिज्य कर | 1,748,000.00 | स्वागत गेट | |
| मुलभूत अनुदान | 4,564,000.00 | नये रास्ते एवं सड़कें | 14,691,192.00 |
| राज्य वित्त आयोग | 2,716,000.00 | कार्यालय और अन्य गेट | 208,608.00 |
| 14 वां वित्त आयोग | 12,413,000.00 | नाली/चैम्बर निर्माण | 230,418.00 |
| अन्य मद (जनभागीदारी, विधायक निधि, एवं सांसद निधि) | 5,649,000.00 | नाला गहरीकरण | |
| अंशदान | | कार्यालय भवन | 300,284.00 |
| हितग्राही अंशदान | | santri dispayer मशीन | 58,528.00 |
| संबल योजना | 3,000,000.00 | ट्रांसफार्मर | 53,432.00 |
| विविध/अन्य | 12,676,630.01 | ट्रेचिंग ग्राउंड | 254,566.00 |
| अग्रीम प्राप्त | | मांगलिक/सामुदायिक भवन निर्माण | 236,146.00 |
| जल प्रदाय डिपोजिट | | योग (छ) | |
| हुडको से ऋण | | अनुदान / अंशदान | |
| अमानत | 110,570.00 | व्यक्तिगत शौचालय निर्माण | 966,857.00 |
| विविध प्राप्ति | | स्वच्छ भारत मिशन (प्रचार प्रसार) | 115,200.00 |
| पुराने चेक बापिस | 499,568.00 | योग (ज) | |
| बैंको से ब्याज प्राप्त | 397,257.00 | विविध ऋण अग्रीम इत्यादि | |
| गणना त्रुटि | 3,966,882.38 | ढेकेदारो को अग्रीम वापसी | - |
| | | वापसी | |
| | | अमानत वापसी | 211,004.00 |
| | | दोहरी प्रविष्टि | 681,000.00 |
| | | with.in pass.but not with.in cash book | 5,385,457.18 |
| | | गणना त्रुटि | 3,663,736.61 |
| | | अंतिम शेष:-बैंक शेष | 71,264,411.85 |
| | | व्यय का आय पर आधिक्य | 17,514,984.66 |
| Total | 118,399,071.30 | Total | 118,399,071.30 |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोड़ा



NAGAR PARISHAD AKODA
Cash Flow Summary
1-Apr-2019 to 31-Mar-2020

| Inflow of Cash : | Amount (₹) |
|---|-----------------------|
| Opening Balance in Bank Accounts | 69,667,163.91 |
| Current Liabilities | 28,081,000.00 |
| Fixed Assets | - |
| Current Assets | - |
| Direct Incomes (Income (Direct)) | 13,413,570.00 |
| Indirect Incomes (Income (Indirect)) | - |
| Other Liabilities | 20,650,907.39 |
| Total | 131,812,641.30 |
| Outflow of Cash : | |
| Current Liabilities | - |
| Fixed Assets | 18,596,420.00 |
| Current Assets | 11,023,254.79 |
| Indirect Expenses (Expenses (Indirect)) | 30,928,554.66 |
| Total | 60,548,229.45 |
| Nett Inflow | 71,264,411.85 |

मुख्य नगरपालिका अधिकारी
नगर परिषद अकोड़ा



| Nagar Parishad - Akoda | | | |
|-----------------------------------|-------------------------------|----------------------|-------------------|
| Bank Recociliation Statement | | | |
| Particulars | Bank | Details | Amount |
| Balance as Per Cash Book | | | 71,264,411.85 |
| Add:- | | | |
| a) Cheque Issued But Not Cleared. | | | |
| Less:- | | | |
| Totalling mistakes | | Date 11.02.20 | 567,259.00 |
| | | | |
| Balance as per Pass Book | | | 70,697,152.85 |
| Diff. | | | - |
| | | | |
| Bank Details | | | |
| Sr No | Bank Name | A/c No | Balance as per PB |
| 1 | Central Bank of India | 2388515390 | 816,661.48 |
| 2 | State Bank of India | 53050967713 | 43,596,901.37 |
| 3 | Central Bank of India | 2388919846 | 8,212.00 |
| 4 | Central Bank of India | 23885338515 | 26,716.00 |
| 5 | Chambal Kshetriya Gramin Bank | 2315 | 20,022.00 |
| 6 | Central Bank of India | 3466126954 | 6,000,000.00 |
| 7 | Axis Bank | '91301002646473 6 | 597,281.00 |
| 8 | Axis Bank | '91301002695894 3 | 673,257.00 |
| 9 | Central Bank of India | 3542644448 | 296,082.00 |
| 10 | Axis Bank | ,91802006006410 | 6,162,020.00 |
| 11 | Kenera Bank | 4617 | 5,000,000.00 |
| 12 | HDFC BANK | 4643 | 7,500,000.00 |
| | | | 70,697,152.85 |
| | | | - |

मुख्य नगरपालिका अधिकारी
नगर पालिका अकोडा



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

| NAME OF ULB: NAGAR PARISHAD AKODA | | | | | |
|---|------------------|-----------------|--------------|----------------------|--|
| NAME OF AUDITOR: ABHISHEK V GUPTA AND CO. | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
| 1 | Audit of Revenue | Receipts in Rs. | | | |
| | राजस्व कर वसूली | Year 2018-19 | Year 2019-20 | % of Growth | |
| (i) | संपत्तिकर | 57,205.00 | 116,164.00 | 103.07% | Increase in collection but not up to the Mark as per target Given by CMO Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue. |
| (ii) | समेकित कर | 43,548.00 | 91,080.00 | 109.15% | Increase in collection but not up to the Mark as per target Given by CMO Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue. |
| (iii) | नगरीय विकास उपकर | 629.00 | 1,085.00 | 72.50% | Increase in collection but not up to the Mark as per target Given by CMO Bifucation Should be done Properly. |
| (iv) | शिक्षा उपकर | 1,264.00 | 2,208.00 | 74.68% | Increase in collection but not up to the Mark as per target Given by CMO Bifucation Should be done Properly. |
| | कुल योग | 102,646.00 | 210,537.00 | | |
| | गैर राजस्व वसूली | | | | |
| (i) | भवन भूमि किराया | - | 1,206.00 | #DIV/0! | Increase in collection but not up to the Mark as per target Given by CMO Constructed Shops and Property should be given on rent through Auction. |

मुख्य नगरपालिका अधिकारी
अ. नगर परिषद अकोडा



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20


| NAME OF ULB: NAGAR PARISHAD AKODA | | | | | | |
|---|-------------------------------------|-------------|------------|---------|---|---|
| NAME OF AUDITOR: ABHISHEK V GUPTA AND CO. | | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTIONS |
| (ii) | जल उपभोक्ता प्रभार | 76,665.00 | 142,033.00 | 85.26% | Increase in collection but not up to the Mark as per target Given by CMO | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long. |
| (iii) | टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार | 0 | - | 0.00% | | |
| (iv) | अन्य कर / शुल्क | 224,613.00 | 631,667.00 | 181.22% | Increase in Collection of Other tax & Revenue Shows good efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long. |
| | कुल योग | 301,278.00 | 774,906.00 | | | |
| | महा योग | 403,924.00 | 985,443.00 | | | |

मुख्य नगरपालिका अधिकारी
अक्षय परियार अम्जिडा



NAME OF ULB: NAGAR PARISHAD AKODA


DESCRIPTION



Abhishek V. Gupta
1912903
Gupta & Co.


Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

| NAME OF ULB: NAGAR PARISHAD AKODA | | | | | |
|---|---|--------------------------------------|--------------------------------|--|-------------|
| NAME OF AUDITOR: ABHISHEK V GUPTA AND CO. | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
| 7 | Incidencees relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shcheme/project to another | | | No Such Incidencees are Found During the Audit. | |
| 8 | any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc | Revenue Expenditure 30,928,554.66 | Revenue Receipts 985,443.00 | 3138.54% Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges. | |
| | | Capital Expenditure | Total Expenditure | | |


 म. मोह & को.
 गुवायोर
 गुवायोर



| Division | District | ULB Name | Revenue Expenditure | | | | | Capital Expenditure | | | Total Expenditure |
|-----------------|----------|----------|------------------------|-------------------------|-------------------------|---------------|--------------|---------------------|----------------|---------------|-------------------|
| | | | Establishment Expenses | Administrative Expenses | operation & Maintenance | Interest Exp. | other Exp. | Capital Expenses | Loan repayment | Other | |
| Gwalior-Chambal | Bhind | Akoda | 14,854,666.00 | 6,218,507.00 | 6,473,467.00 | 0.00 | 3,381,914.66 | 18,596,420.00 | - | 11,023,255.00 | 60,548,229.66 |


 मुख्यालय ग्वालियर
 अकाउंट्स विभाग
 29/03/2023



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

| NAME OF ULB: NAGAR PARISHAD AKODA | | | | | | |
|---|---|---------------|---------------|--------|---|---|
| NAME OF AUDITOR: ABHISHEK V GUPTA AND CO. | | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTIONS |
| | (b) Percentage of Capital Expenditure with Respect to Total Expenditure | 29,619,675.00 | 60,548,229.66 | 48.92% | Capital Expenditure covers Major Part of Total Expenditure. These expenditure are Made from Grants & Schemes & Own Resources. | Source of Expenditure should be Mentioned at the time of Payment and Budget should be Checked before Making Payments. |
| 9 | Whether all the Temporary Advances have been fully recovered or not. | | | | Temporary Advances are not given to staff During the year. | Advances Register Should be Maintained, if given. |
| 10 | Whether Bank Reconciliation Statements is being regularly Prepared. | | | | No such Bank Reconciliation prepared by ULB. | Bank Reconciliation Should be Prepared on Monthly Basis. Such Instructions are also given by UADD. |

DATE: 10/09/2020
PLACE: GWALIOR

शुद्ध नगरपालिका अधिकारी
नगर पालिका अफिस

M/S ABHISHEK V. GUPTA & CO.

CA ABHISHEK GUPTA

M.NO.: 412903

FRN:0017949



क्रमांक/आडिट बजट/शाखा-4(क)/16073

भोपाल, दिनांक 16/10/2020

प्रति,

समस्त मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद/नगर परिषद,
म.प्र.

विषय:-नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 प्रेषित करने के संबंध में।

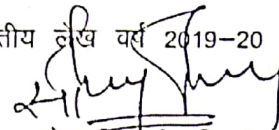
संदर्भ:-म.प्र. नगर पालिका(वित्त एवं लेखा) नियम 2018.

संचालनालय का पत्र क्रमांक/आडिट बजट/शाखा-4(क)/12290 दिनांक 25.08.2020

विषयांतर्गत संदर्भित नियम एवं संचालनालय के पत्र का अवलोकन करें, जिसके माध्यम से अवगत कराया गया है कि समस्त निकाय नगर पालिका (वित्त एवं लेखा) नियम 2018 की धारा 219 में उल्लेखित लेखों तथा बैंक समाधान पत्रक का अंकित वार्षिक वित्तीय लेख में समावेश किया जाना है।

अतः नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 प्रेषित करना सुनिश्चित करें।

संलग्न:-उपरोक्तानुसार



लेखाधिकारी (वित्त)

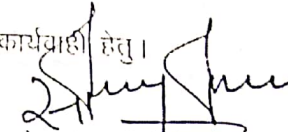
नगरीय प्रशासन एवं विकास
भोपाल

पृ.क्र./आडिट बजट/शाखा-4(क)/16074

भोपाल, दिनांक 16/10/2020

प्रतिलिपि:-

1. वित्तीय सलाहकार, नगरीय विकास एवं आवास विभाग की ओर सूचनार्थ।
2. समस्त संभागीय संयुक्त संचालक, नगरीय प्रशासन एवं विकास, कृषा अधीनस्थ निकायों को अपने स्तर से निर्देशित करते हुये मासिक समीक्षा बैठक में उक्त की समीक्षा विन्ये जाने का कष्ट करें।
3. संयुक्त संचालक, शहरी सुधार कार्यक्रम की ओर आवश्यक कार्यवाही हेतु।



लेखाधिकारी (वित्त)

नगरीय प्रशासन एवं विकास
भोपाल