

क्रमांक/न.प./2025/336

इन्दरगढ़, दिनांक. 21/03/2025

प्रति

आयुक्त महोदय
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषय:- नगरीय निकायों के लेखाओं की संपरीक्षा (वर्ष 2023 - 24) चार्टर्ड अकाउन्टेंट की रिपोर्ट भेजे जाने के संबंध में।

संदर्भ:- संचालनालय, नगरीय प्रशासन एवं विकास, म.प्र. भोपाल का पत्र क्रमांक/ऑडिट/लेखा शा. - 4(क)/265/452 भोपाल दिनांक 07.01.2025

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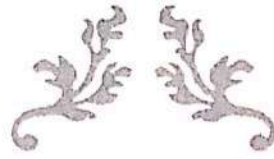
उपरोक्त विषयान्तर्गत लेख है कि निकाय द्वारा वित्तीय वर्ष 2023-24 के लेखाओं की संपरीक्षा प्रसाद कुमार अग्रवाल एण्ड एसोसिएट्स ग्वालियर से कराई गयी है। जिसकी संपरीक्षा रिपोर्ट पत्र के साथ संलग्न है।

अतः वित्तीय वर्ष 2023-24 के लेखाओं की संपरीक्षा रिपोर्ट सादर प्रेषित है।

संलग्न :-

1. सी. ए. संपरीक्षा रिपोर्ट वर्ष 2023-24


(महेंद्र सिंह यादव)
मुख्य नगरपालिका अधिकारी
नगर परिषद इन्दरगढ़
जिला-दतिया(म.प्र.)



AUDIT REPORT 2023- 24

INDERGARH



INDERGARH DISTRICT DATIA

INDEPENDENT AUDITORS REPORT

To,
The CMO
ULB Nagar Parishad,
ULB Indergarh (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, Indergarh for the FY 2023-24. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2024.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities.

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management; We have conducted our audit in accordance with the Auditing standards generally accepted in 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 was established and maintained.

In our opinion to the best of our information and according to the explanation given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, **Indergarh** so far as appear from our examination.

For:- Prasad Kumar Agrawal & Associates
(Chartered Accountants)

Wint
CA. Mona Singhal
(Partner)

UDIN:- 25401975BMLJSS5271

Date :- 05/02/2025

UDIN:- 25401975BMLJSS5271



Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	i.	The auditor is responsible for audit of revenue from various sources.	Earned and other Revenue Receipts. We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest	- Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. - Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. - The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. - Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per Annexure-1 .	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. Annexure-2 .	
	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis we have verified cashbook with the receipts and	



Prasad Kumar Agarwal
 मुख्य नगर पारिषद अधिकारी
 नगर परिषद इंदरगढ़
 जिला - दलिया (म.प्र.)

Audit Report of Ulb Nagar Parishad Indergarh District Datia for FY 2023-24

	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	payments vouchers. ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	parishad will earn Interest of FDR.
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	FDR interest not booked accrual basis FDR statement not provided by management.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found, Interest Rate Quotation note taken by ULB from Banks.	
	i.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore, identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	- On the Note sheet the CMO and The President should put their official Seal with the Signature. - Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. - The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief
Audit of Expenditure	ii.	He is also responsible for checking the entries in cash	During the verification of voucher from entries in cash book, On Test check	



[Signature]
प्रकाश कुमार अग्रवाल
 Chartered Accountant
 ग्वालियर (म.प्र.)

Audit Report of Ulb Nagar Parishad Indergarh District Data for FY 2023-24

	book and verifying them from relevant vouchers.	basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	Accountant. - The completion report and testing report of the project should be attached in the files. - Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of nagar parishad must validated all the expenditure.
iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly closing balance of cashbook and if there is any errors we notified it to CMO/Accountant.	
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	
v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government of India/ State	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all	



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	Government.	construction work files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.
vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing. As per test check basis No such case observed.
vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras	



[Signature]
मुख्य वक्ता पारितोष अधिकारी
मगर परिषद इंदरगढ़
जिला - दतिया (म.प्र.)

Audit Report of Ulb Nagar Parishad Indergarh District Datia for FY 2023-24

		shall be brought to the notice of commissioner/CMO.		During the course of audit, no utilization certificate was made available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that nagar parishad is not preparing any UCs regarding grant utilization.	
	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.			
Audit of Book Keeping	i.	The auditor is responsible for audit of all the books of accounts as well as stores.		We checked all the books of accounts on test check basis maintained by the nagar parishad and we also find that there are some important registers are not prepared by ULB like Ledger, FAR, Bills payable etc.	- The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done. - All books are maintained in well condition and we suggest that the same should be carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.		Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. 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	


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Audit Report of ULB Nagar Parishad Indergarh District Datia for FY 2023-24

			MPMAM and same has been brought to the notice of CMO.	
iii.	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.		As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.	
iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.		Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.	
v.	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		Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register.	




प्रसाद कुमार अग्रवाल
 प्रमुख वरिष्ठ पारितोषिका अधिकारी
 नगर परिषद इंदरगढ़
 जिला - दतिया (म.प्र.)

Audit Report of ULB Nagar Parishad Indergarh District Datia for FY 2023-24

		in the cash book.	There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we found that there are some unknown grants received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence, we could not verify the same.	
Audit of FDR.	i.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is FDR/TDR created by ULB.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	
	iii.	The cases where FDR's/TDR's	There is no procedure of calling interest	


प्रसाद कुमार अग्रवाल
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		are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	rate from different banks. No case found	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	i.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	
	iii.	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
	iv.	The bank guarantees, if	We did not receive any bank guarantee	



[Signature]
 मुख्य वकील प्रसिद्ध अधिकारी
 नगर परिषद इंदरगढ़
 जिला - दतिया (म.प्र.)

Audit Report of Ulb Nagar Parishad Indergarh District Datia for FY 2023-24

		received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	in the books of accounts or not provided to us by the officials during the course of audit for the year 2023-24.	
	v.	The conditions of BG's 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 Commissioner/CMO.	Not applicable	
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	
Audit of Grants and Loans.	i.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence, we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share.
	ii.	He is responsible for audit of	During the F.Y.2023-24 ULB has not	



Prashad Kumar Agarwal
मुख्य लेखक पारितोषिका अधिकारी
 नगर परिषद इंदरगढ़
 जिला - दतिया (म.प्र.)

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	grants received from state government and its utilization.	issued any utilization certificate as per management discussion.
iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 2023-24.
iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. During audit we found that some grants are like mixed nature i.e. Capital & Revenue Nature. Therefore, In that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all Grants Use for the purpose for which grants have received.



[Signature]
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 नगर परिषद इंदरगढ़
 जिला - दतिया (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, INDERGADH
NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	RECEIPTS IN RS.			% of Growth	OBSERVATION IN BRIEF	SUGGESTIONS
		Year 2022-23	Year 2023-24				
1	Audit of Revenue						
	राजस्व कर वसूली						
(i)	संपत्तिकर	2,01,728.00	1,25,500.00		-37.79%	उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष कमी दर्ज की गयी है, नगर परिषद् द्वारा बताया गया की ठोस अपशिस्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रही है	नगर परिषद् में उपलब्ध कर्मचारियों की संख्या कम होने से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिये
(ii)	समेकित कर	4,26,228.00	2,93,259.00		-31.20%		नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि
(iii)	नगरीय विकास उपकर	47,215.00	35,685.00		-24.42%		जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये
(iv)	शिक्षा उपकर	51,194.00	38,065.00		-25.65%		समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करों में रियायत दी जानी चाहिये
	कुल योग	7,26,365.00	4,92,509.00		-32.20%		समय समय पर कर वसूली ले लिए नगर में अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
	गैर राजस्व वसूली						
(i)	भवन भूमि किराया	40,115.00	5,400.00		-86.54%		
(ii)	जल उपभोक्ता प्रभार	3,99,242.00	2,53,072.00		-36.61%		



Prasad Kumar Agarwal
मुख्य नगर पालिका अधिकारी
नगर परिषद् इंदरगढ़
जिला - दक्खि (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, INDERGADH						
NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%		
(iv)	अन्य कर/शुल्क	8,79,057.00	4,86,739.00	-44.63%		
	कुल योग	13,18,414.00	7,45,211.00	-43.48%		
	महा योग	20,44,779.00	12,37,720.00			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made adequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB. Record of Security Deposit & EMD should be Improved.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner. Books of Security Deposit & EMD Should be Maintained as per MP/MAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book. Interest on FDRs should be entered on Accrual Basis. Usually excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.



Prasad Kumar Agarwal
 मुख्य वकील पार्षद अडिटर
 नगर पार्षद इंदरगढ़
 जिला - दलिया (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, INDERGADH
NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share, Loan and Grant wise Register should be maintained by mentioning. Expenditure incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	During Audit we found that some grants are like Mixed Nature i.e. Capital & Revenue Nature Therefore in that cases we can't Bifurcate How much Portion Belongs to Revenue or Capital. Except That all grants use for the purpose for which grants have received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.



Prasad Kumar Agarwal
मुख्य वकील पालिका अंतर्गामी
प्रसाद कुमार अग्रवाल
जिला - देवरिया (स.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, INDERGADH						
NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
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	4,27,79,184.52	2,75,78,255.00	155.12%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	6,27,41,562.00	10,55,20,746.52	59.46%	Capital Expenditure are having substantialioal with respect to Total Expenditure made by the Nagar Parishad.	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the Temporary Advances have been fully recovered or not.	Temporary Advances have been fully recovered timely or not.			Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.


 प्रसाद कुमार अग्रवाल
 प्रसाद कुमार अग्रवाल & ASSOCIATES
 चार्टर्ड अकाउंटेंट्स
 गैरवाला
 जिला - दिल्ली (ए.ए.)



Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, INDERGADH
NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
10	Whether Bank Reconciliation Statement is being regularly Prepared.	Bank Reconciliation Statement is being regularly Prepared on monthly basis	No Such Bank Reconciliation prepared by ULB on monthly basis.	We Suggest nagar parishad officials to prepared BRS on monthly basis for identifying the reasons behind the differences between cashbook balance and bank account balance.



[Signature]
प्रसाद कुमार पालिका अधिकारी
नगर परिषद इंदरगढ़
जिला - दलिया (म.प्र.)

नगर परिषद - इन्दरगढ़, जिला-दतिया (म0प्र0)

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2023 से 31 मार्च 2024 तक

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष अनुदान	17,76,85,320.48	नियमित कर्मचारी वेतन	1,07,70,157.00
प्रारम्भिक शेष अन्य	41,117.28	स्थायी कर्मी वेतन	38,07,843.00
सम्पत्तिकर चालू	26,948.00	दैनिक श्रमिक वेतन	86,16,479.00
सम्पत्तिकर बकाया	98,552.00	ईपीएफ स्थायी कर्मी एवं दैनिक श्रमिक	17,79,017.00
शिक्षा उपकर चालू	8,454.00	परिषद मानदेय/ भत्ता	6,07,750.00
शिक्षा उपकर बकाया	29,611.00	कर्मचारी वर्दी	61,720.00
नगरीय विकास उपकर चालू	7,039.00	टेलीफोन बिल	12,392.00
नगरीय विकास उपकर बकाया	28,646.00	यात्रा भत्ता/वाहन किराया	83,964.00
समेकितकर चालू	46,290.00	स्टेशनरी क्रय/छपाई/फोटो कॉपी/प्रिंट	58,888.00
समेकितकर बकाया	2,34,340.00	विज्ञप्ति/ विज्ञापन/ समाचार पत्र	7,38,619.00
समेकितकर/ संपत्तिकर अधिभार	12,629.00	कार्यक्रमों पर व्यय 26 जनवरी	
		/15 अगस्त	14,71,845.00
		/अन्य कार्यक्रम/ निर्वाचन	2,58,630.00
		सामान्य प्रशासन आकस्मिक कता/अन्य	17,625.00
जलकर चालू	74,610.00	सफाई आकस्मिकता	6,94,532.00
जलकर बकाया	94,820.00	जे.सी.बी. /फट्टा/ टेक्टर-ट्राली किराया	2,17,116.00
जलकर अधिभार	16,142.00	निकाय वाहन बीमा	
नवीन नल कनेक्शन	67,500.00	विद्युत सामग्री क्रय	12,29,510.00
दुकान किराया चालू	3,600.00	जलप्रदाय सामग्री क्रय	2,68,303.00
दुकान किराया बकाया	1,800.00	सफाई शाखा अन्य सामग्री क्रय	1,62,572.00
कचरा शुल्क चालू	32,520.00	केमीकल्स क्रय	1,12,974.00
कचरा शुल्क बकाया	5,220.00	मटेरियल प्रदायगी/ ह्यूम पाईप	15,47,615.00
बाजार बसूली	33,600.00	टिपर हेतु डीजल	12,57,249.00
पानी टैंकर शुल्क	3,780.00	ट्रेक्टर हेतु डीजल	5,76,633.00
आवेदन शुल्क	720.00	फायर ब्रिगेड डीजल	3,66,776.00
प्रमाणीकरण/ प्रतिलिपि/ अन्य शुल्क	174.00	विद्युत प्रवाह देयक	20,07,441.00
अनापत्ति प्रमाण-पत्र शुल्क	2,600.00	कम्प्यूटर/ प्रिन्टर/ ए.सी./ LED/अन्य सामग्री	
भू-अधिकार पत्र शुल्क	4,850.00	क्रय /मरम्मत	3,08,952.00
जन्म मृत्यु पंजीयन शुल्क	170.00	फर्नीचर क्रय/ मरम्मत एवं रंगरोगन पुताई	3,500.00
विवाह पंजीयन शुल्क	240.00	स्वच्छता सर्वेक्षण पेंटिंग एवं अन्य सामग्री क्रय	
		एवं कार्य	51,148.00
भवन अनुज्ञा शुल्क	5,000.00	फायर ब्रिगेड मरम्मत/ संधारण	2,01,536.00
टैंडर फॉर्म शुल्क	3,38,665.00	जलप्रदाय मरम्मत /संधारण	48,060.00
साहूकारी लायसेंस शुल्क	500.00	सफाई शाखा वाहन मरम्मत / संधारण	2,65,144.00
होडिंग/ मेला/ ग्राउण्ड परमीशन शुल्क	50,000.00	आइ.टी	13,33,272.00
स्पोर्ट फाइन/ अतिक्रमण/ जुर्माना शुल्क	700.00	जी.एस.टी.	5,49,326.00
फायर ब्रिगेड वाहन शुल्क	8,000.00	एल.टी.	2,35,464.00
असफल भुगतान व्यय	53,610.00	रॉयल्टी	8,19,816.00
द कमिश्नर	2,04,072.00		

मुख्य नगर पालिका अधिकारी
नगर परिषद इन्दरगढ़
जिला - दतिया (म.प्र.)



चुंगी क्षतिपूर्ति	2,16,22,644.00	शिवशंकर जाटव भुगतान	2,39,296.00
अन्य अनुदान/आय	1,03,180.00	संबल अंत्येष्टि	90,000.00
यात्रीकर क्षतिपूर्ति (समेकित अनुदान)	13,76,000.00	CM कन्या विवाह/ निकाय योजना	18,13,000.00
PFMS पोर्टल से निकाय खाते में IT, GTS, LT, एवं अन्य राशि	1,27,371.00	बैंक खर्चा	75.52
बैंकों से ब्याज एवं अंतर की राशि	22,56,622.00	धरोहर राशि वापिसी	94,945.00
ऑडिट आपति राशि जमा	2,670.00		
धरोहर राशि	62,366.00	CM शहरी पेयजल योजना अंतर्गत	2,00,52,160.00
CM कन्या विवाह/निकाय योजना	18,13,000.00	निर्माण आकस्मिकता/ अन्य	32,800.00
		स्वच्छता संबंधी निर्माण	54,330.00
राज्य वित्त आयोग	86,02,000.00	WBM रोड निर्माण	90,801.00
सड़क मरम्मत	36,63,315.00	बाउण्ड्री वॉल निर्माण	15,759.00
मूलभूत सुविधा	53,87,225.00	अन्य निर्माण /जाल/ जाली / स्लेव निर्माण	8,82,221.00
मुद्रांक शुल्क	36,92,399.00	सी.सी.रोड/ नाली निर्माण	3,35,01,034.00
15वाँ वित्त आयोग	91,05,631.00	नाला निर्माण	74,02,523.00
SDRM/SDMF (आपदा प्रबंधन)	1,35,11,000.00	SDRF/ कार्यालय DPR कार्य /अन्य शुल्क	1,64,425.00
संबल योजना अंत्येष्टि	95,000.00	निर्माण कार्य की SD राशि भुगतान	5,45,509.00
		अंतिम शेष अनुदान	14,50,80,338.96
		अंतिम शेष अन्य	41,177.28
	25,06,42,262.76		25,06,42,262.76


 मुख्य नगर पालिका अधिकारी
 नगर परिषद इंदरगढ़
 जिला - दतिया (म.प्र.)



नगर परिषद - इन्दरगढ़, जिला-दतिया (म0प्र0)

आय एवं व्यय खाता

01 अप्रैल 2023 से 31 मार्च 2024 तक

व्यय	राशि	आय	राशि
निश्चित कर्मचारी वेतन	1,07,70,157.00	सम्पत्तिकर चालू	26,948.00
स्थायी कर्म वेतन	38,07,843.00	सम्पत्तिकर बकाया	98,552.00
दैनिक श्रमिक वेतन	86,16,479.00	शिक्षा उपकर चालू	8,454.00
ईपीएफ स्थायी कर्म एवं दैनिक श्रमिक	17,79,017.00	शिक्षा उपकर बकाया	29,611.00
परिषद भानदेय/ भत्ता	6,07,750.00	नगरीय विकास उपकर चालू	7,039.00
कर्मचारी वर्दी	61,720.00	नगरीय विकास उपकर बकाया	28,646.00
		समेकितकर चालू	46,290.00
टेलीफोन बिल	12,392.00	समेकितकर बकाया	2,34,340.00
यात्रा भता/वाहन किराया	83,964.00	समेकितकर/ संपत्तिकर अधिभार	12,629.00
स्टेशनरी क्रय/छपाई/फोटो कॉपी/प्रिंट	58,888.00		
विज्ञप्ति/ विज्ञापन/ समाचार पत्र	7,38,619.00	जलकर चालू	74,610.00
कार्यक्रमों पर व्यय 26 जनवरी		जलकर बकाया	94,820.00
/15 अगस्त			
/अन्य कार्यक्रम/ निर्वाचन	14,71,845.00		
सामान्य प्रशासन आकस्मिक कता/अन्य	2,58,630.00	जलकर अधिभार	16,142.00
सफाई आकस्मिकता	17,625.00	नवीन नल कनेक्शन	67,500.00
जे.सी.बी. /फट्टा/ टेक्टर-ट्राली किराया	6,94,532.00		
निकाय वाहन बीमा	2,17,116.00	दुकान किराया चालू	3,600.00
		दुकान किराया बकाया	1,800.00
विद्युत सामग्री क्रय	12,29,510.00	कचरा शुल्क चालू	32,520.00
		कचरा शुल्क बकाया	5,220.00
जलप्रदाय सामग्री क्रय	2,68,303.00	बाजार बसूली	33,600.00
सफाई शाखा अन्य सामग्री क्रय	1,62,572.00	पानी टैंकर शुल्क	3,780.00
केमीकल्स क्रय	1,12,974.00	आवेदन शुल्क	720.00
मटेरियल प्रदायगी/ ह्यूम पाईप	15,47,615.00	प्रमाणी करण/ प्रतिलिपि/ अन्य शुल्क	174.00
टिपर हेतु डीजल	12,57,249.00	अनापति प्रमाण-पत्र शुल्क	2,600.00
ट्रेक्टर हेतु डीजल	5,76,633.00	भू-अधिकार पत्र शुल्क	4,850.00
फायर बिग्रेड डीजल	3,66,776.00	जन्म मृत्यु पंजीयन शुल्क	170.00
विपुल प्रवाह देयक	20,07,441.00	विवाह पंजीयन शुल्क	240.00
कम्प्यूटर/ प्रिन्टर/ ए.सी./ LED/अन्य सामग्री		भवन अनुज्ञा शुल्क	5,000.00
क्रय /मरम्मत	3,08,952.00		
फर्नीचर क्रय/ मरम्मत एवं रंगरोगन पुताई	3,500.00	टैंडर फॉर्म शुल्क	3,38,665.00
स्वच्छता सर्वेक्षण पेंटिंग एवं अन्य सामग्री क्रय	51,148.00	साहूकारी लायसेंस शुल्क	500.00
एवं कार्य			
फायर ब्रिगेड मरम्मत/ संधारण	2,01,536.00	होर्डिंग/ मेला/ ग्राउण्ड परमीशन शुल्क	50,000.00
जलप्रदाय मरम्मत /संधारण	48,060.00	स्पोर्ट फाइन/ अतिक्रमण/ जुर्माना शुल्क	700.00
सफाई शाखा वाहन मरम्मत / संधारण	2,65,144.00	फायर ब्रिगेड वाहन शुल्क	8,000.00
		असफल भुगतान व्यय	53,610.00
आइ.टी	13,33,272.00	द कमिश्नर	2,04,072.00
जी.एस.टी.	5,49,326.00	चुंगी क्षतिपूर्ति	2,16,22,644.00
एन.टी.	2,35,464.00	संबल योजना अंत्येष्टि	95,000.00
रोयल्टी	8,19,816.00	PFMS पोर्टल से निकाय खाते में IT, GTS, LT, एवं	1,27,371.00
		अन्य राशि	
शिवशंकर जाटव भुगतान	2,39,296.00	बैंकों से ब्याज एवं अंतर की राशि	22,56,622.00

मुख्य नगर पालिका अधिकारी
नगर परिषद इन्दरगढ़
जिला - दतिया (म.प्र.)



संबल अंत्योष्टि	90,000.00	ऑडिट आपति राशि जमा	2,670.00
CM कन्या विवाह/ निकाय योजना	18,13,000.00	धरोहर राशि	62,366.00
बैंक खर्चा	75.52	CM कन्या विवाह/निकाय योजना	18,13,000.00
धरोहर राशि वापिसी	94,945.00	अन्य अनुदान/आय	1,03,180.00
		व्यय का आय पर आधिक्य	1,52,00,929.52
	4,27,79,184.52		4,27,79,184.52


 मुख्य कर्मचारी पालिका अधिवक्त्री
 नगर परिषद इंदरगढ़
 जिला - दक्खि (म.प्र.)



नगर परिषद - इन्दरगढ़, जिला-दलिया (मोप्रो)
बैंक समाधान की जानकारी 31.03.2024

Bank Account	Account Details	Opening Balance In Cashbook	Closing In Cash Book	Opening In Bank	Closing In Bank	Difference in Opening	Difference in Closing	Remark
PNB INDERGARH FDR		18,21,732.00	18,21,732.00	19,06,478.00	20,07,167.00	-84,746.00	-1,85,435.00	FDR Interest not recorded Bank Reconciliation Statement Should be prepared monthly basis.
central madhya grammin bank 00026	203101110000026	45,24,111.00	24,035.48	45,24,111.00	23,386.48	-	649.00	Bank Reconciliation Statement Should be prepared monthly basis.
sbi 364	53019981364	2,79,48,074.73	2,71,11,700.73	2,76,01,188.63	2,67,64,874.63	3,46,886.10	3,46,826.10	Bank Reconciliation Statement Should be prepared monthly basis.
Sbi 3883	36603953883	-	-	-	-	-	-	statement not available account closed
coperative bank	676100323837	33,051.00	33,051.00	33,051.00	33,985.00	-	-934.00	Bank Reconciliation Statement Should be prepared monthly basis.
post office	8460113463	20,176.75	20,176.75	20,176.75	20,176.75	-	-	Bank Reconciliation Statement Should be prepared monthly basis statement not available.
PNB FDR		48,55,161.00	48,55,161.00	50,36,120.00	52,67,648.00	-1,80,959.00	-4,12,487.00	FDR Interest not recorded Bank Reconciliation Statement Should be prepared monthly basis.
icici 656	326901000656	1,84,14,929.00	2,82,38,042.00	1,84,14,929.00	2,82,38,042.00	-	-	Bank Reconciliation Statement Should be prepared monthly basis.
axis bank	921010024834732	5,75,42,553.00	2,04,50,908.00	5,75,42,553.00	2,04,50,908.00	-	-	Bank Reconciliation Statement Should be prepared monthly basis.
SBI FDR	35756203784	6,25,25,532.00	6,25,25,532.00	6,58,56,790.00	7,20,94,455.00	-33,31,258.00	-95,68,923.00	FDR Interest not recorded Bank Reconciliation Statement Should be prepared monthly basis.
Bank of India	906720110000260	649.04	649.04	-	-	-	-	Cash Book and bank statement Not provided to us.
Bank of India	906720110000236	40,468.24	40,468.24	2.00	-	-	-	Cash Book and bank statement Not provided to us.
Bank of India	906720110000237			2,903.54	-	-	-	Cash Book and bank statement Not provided to us.



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जिला - दलिया (म.प्र.)

नगर परिषद - इन्दरगढ़, जिला-दतिया (म0प्र0)

तुलना पत्रक

वित्तीय वर्ष 2023-24

दायित्व (स्थायी/अस्थायी)	राशि	संपत्ति (स्थायी/अस्थायी)	राशि
पूँजी खाता		स्थायी संपत्ति	
सामान्य संचय	40,44,37,769.50	फर्नीचर क्रय	8,69,785.36
		कम्प्यूटर/प्रिन्टर/ ए.सी./ अन्य सामग्री क्रय	5,69,162.00
चालू दायित्व		बैटरी इनवर्टर	38,848.00
मुलभूत अनुदान	45,52,238.94	सी.सी.टी.वी. कैमरा	6,31,093.98
राज्य वित्त आयोग	88,82,031.30	मडपम्प	4,39,576.00
14 वॉ वित्त आयोग	1,96,544.43	टाटा टिपर	44,35,303.52
13 वॉ वित्त आयोग	60,720.00	ह्यूम पाइप	2,00,227.00
मुद्रांक शुल्क	20,286.00	हाथ कचरा गाड़ीफोग मशीन मोबाइल टायलेटक्रय	9,48,803.00
मुख्यमंत्री पेयजल योजना अनुदान	93,89,623.38	जल प्रदाय सामग्री टेंकर क्रय	13,215.00
मुख्यमंत्री पेयजल योजना (ऋण)	41,684.62	वाहन/केटल-केचर क्रय	12,59,882.00
विशेष अनुदान	75,00,000.00	इस्टबिन क्रय	5,43,088.00
मुख्यमंत्री शहरी अधोसंरचना द्वितीय चरण (ऋण)	30,14,772.00		
आंगनवाड़ी भवन निर्माण	6,61,751.75	निर्माण कार्य	
सड़क मरम्मत अनुदान	26,49,257.32	नये रास्ते एवं सड़के	8,41,92,650.53
मुख्यमंत्री जनकल्याण संबल योजना अंत्येष्टि	20,000.00	रास्ते एवं सड़के एवं अन्य मरम्मत	29,65,529.26
स्वर्ण जयंती	8,70,501.33	नाली/नाला निर्माण	4,88,04,894.04
15 वॉ वित्त आयोग	3,49,57,979.00	पुलिया निर्माण	4,35,587.85
अन्य मद अनुदान	7,569.00	मुख्यमंत्री शहरी पेयजल योजना अनुदान	3,03,16,220.62
एस.डी.आर.एफ./एस.डी.आर.एम. योजना अंतर्गत अनुदान	75,54,708.00	मुख्यमंत्री शहरी पेयजल योजना ऋण	2,97,71,675.20
नलकूप खनन हेतु अनुदान	5,78,399.00	आंगनवाड़ी भवन निर्माण	12,40,544.81
कायाकल्प 1.0 योजना अनुदान	61,00,000.00	अन्य निर्माण	1,77,66,485.22
एस.डी.एम.एफ. (आपदा प्रबंधन) योजना अंतर्गत अनुदान	93,00,000.00	प्रधानमंत्री आवास योजना	9,92,55,110.92
		मुक्तीधाम निर्माण	6,20,694.08
		उक्त की आई.टी./एल.टी./जी.एस.टी./रॉयल्टी	38,42,221.79
		हैण्डपम्प खनन स्थापना	3,30,011.15
		मुख्यमंत्री शहरी मुख्यमंत्री शहरी अधोसंरचना	2,55,70,498.00
		डी आर पी	6,13,212.00
		चालू संपत्ति	
		बैंक एवं एफ.डी.आर	14,51,21,516.24
योग	50,07,95,835.57	योग	50,07,95,835.57

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नगर परिषद - इन्दरगढ़, जिला-दतिया (म0प्र0)
वर्ष 2023-24 में प्राप्त अनुदान एवं व्यय की जानकारी

Schedule "A"

क्र०	मद का नाम	प्रारम्भिक शेष	प्राप्त राशि	योग (3+4)	व्यय राशि	शेष राशि (5-6)
1	2	3	4	5	6	7
1	मुल्भूत अनुदान	1,04,689.94	53,87,225.00	54,91,914.94	9,39,676.00	45,52,238.94
2	राज्य वित्त आयोग	2,80,031.30	86,02,000.00	88,82,031.30	-	88,82,031.30
3	14 वॉ वित्त आयोग	2,02,88,529.43	-	2,02,88,529.43	2,00,91,985.00	1,96,544.43
4	13 वॉ वित्त आयोग	7,77,914.00	-	7,77,914.00	7,17,194.00	60,720.00
5	मुद्रांक शुल्क	1,47,23,537.00	36,92,399.00	1,84,15,936.00	1,83,95,650.00	20,286.00
6	मुख्यमंत्री पेयजल योजना अनुदान	3,00,76,466.38	-	3,00,76,466.38	2,06,86,843.00	93,89,623.38
7	मुख्यमंत्री पेयजल योजना (ऋण)	41,684.62	-	41,684.62	-	41,684.62
8	विशेष अनुदान	75,00,000.00	-	75,00,000.00	-	75,00,000.00
9	मुख्यमंत्री शहरी अधोसंरचना द्वितीय चरण (ऋण)	30,14,772.00	-	30,14,772.00	-	30,14,772.00
10	आंगनवाड़ी भवन निर्माण	7,05,602.75	-	7,05,602.75	43,851.00	6,61,751.75
11	सड़क मरम्मत अनुदान	2,16,178.32	36,63,315.00	38,79,493.32	12,30,236.00	26,49,257.32
12	मुख्यमंत्री जनकल्याण संबल योजना अंत्येष्टि	15,000.00	95,000.00	1,10,000.00	90,000.00	20,000.00
13	स्वर्ण जयंती	8,70,501.33	-	8,70,501.33	-	8,70,501.33
14	15 वॉ वित्त आयोग	2,71,66,434.00	91,05,631.00	3,62,72,065.00	13,14,086.00	3,49,57,979.00
15	अन्य मद अनुदान	7,569.00	-	7,569.00	-	7,569.00
16	एस.डी.आर.एफ./एस.डी.आर.एम. योजना अंतर्गत अनुदान	98,23,000.00	42,11,000.00	1,40,34,000.00	64,79,292.00	75,54,708.00
17	नलकूप खनन हेतु अनुदान	5,78,399.00	-	5,78,399.00	-	5,78,399.00
18	कायाकल्प 1.0 योजना अनुदान	61,00,000.00	-	61,00,000.00	-	61,00,000.00
19	एस.डी.एम.एफ. (आपदा प्रबंधन) योजना अंतर्गत अनुदान	-	93,00,000.00	93,00,000.00	-	93,00,000.00
	योग	12,22,90,309.07	4,40,56,570.00	16,63,46,879.07	6,99,88,813.00	9,63,58,066.07


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Percentage of revenue collection increases decreases in various heads in property tax

Annexure-1

Annexure-1					Overview in brief	Suggetions
Audit Of Revenue						
Sr.NO	Parameter	description				
	Revenue Income	Receipts in Rs				
		Year 2022-23	Year 2023-24	% of Growth		
1	Property tax	2,01,728.00	1,25,500.00	0.00	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	4,26,228.00	2,93,259.00	(31.20)		
3	Nagariya vikas upkar	47,215.00	35,685.00	(24.42)		
4	Shiksha upkar	51,194.00	38,065.00	(25.65)		
	Total	7,26,365.00	4,92,509.00	(32.20)		
	Non Revenue Taxes					
1	Building/Complex rent	40,115.00	5,400.00	(86.54)		
2	Water Charges	3,99,242.00	2,53,072.00	(36.61)		
3	Other Misc Taxes	8,79,057.00	4,86,739.00	(44.63)		
	Total	13,18,414.00	7,45,211.00	(43.48)		
	Grant Total	20,44,779.00	12,37,720.00	(39.47)		

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Annexure-2

Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Reason for delay
Deposit with in 2 days except bank holiday			


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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Not provided during the time of audit.	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB. Certificate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not provided during the time of audit.	Not provided during the time of audit.
3	Cheque Dishonored Register	Not provided during the time of audit.	Not provided during the time of audit.
4	Cheque Issued Register	Not provided during the time of audit.	Not provided during the time of audit.
5	Register of advances to employees	Not provided during the time of audit.	Not provided during the time of audit.
6	Register of security deposits	Not provided during the time of audit.	Not provided during the time of audit.
7	Register of Earnest Money Deposits	Not provided during the time of audit.	Not provided during the time of audit.
8	Register of retention money	Not provided during the time of audit.	Not provided during the time of audit.
9	Investment Register	Not provided during the time of audit.	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Not provided during the time of audit.	Not provided during the time of audit.

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Municipal Council

S.No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location, area, details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets, lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not provided during the time of audit.
6	Office Equipment Register	Not provided during the time of audit.
7	Furniture & Fixture Register	Not provided during the time of audit.
8	Computer & Peripheral Register	Not provided during the time of audit.


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- Following vouchers not provided during the time of audit.

S. No.	Voucher Number	Date	Amount	Observation
1	12	20.04.2023	12774605	Paid to Banco voucher not found.
2	174	27.07.2023	77221	Paid to Surya Prakash Dubey voucher not found.
3	175	31.07.2023	534348	Paid to MPEB voucher not found.
4	176	31.07.2023	60540	Paid to SS Jatav voucher not found.
5	222	22.08.2023	80318	Paid to SS Jatav voucher not found.
6	236	29.08.2023	98438	Salary Withdrawal June 2023 and July 2023

- Last Year Audited Balance sheet only Cashbook balance carry forward in books properly other opening balance not checked because proper books of account not maintained by ULB. ULB not provided E-Palika software access or data. As per discussion by department mismatch in epalika software data and manual books of account data. PFMS account statement and cashbook not provided during the time of audit.
- Loan outstanding statement hudco and other not provided to us.
- ULB Should be Transfer of 5% revenue receipt as per the state Govt. Circular no. 403/18//F/7 dated 16 July 1974 every year.
- The advances given by ULB, register of advances has not been maintained by the ULB. As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Grant wise registers were not been provided to us for the verification of the amounts. Bifurcation of revenue grants and capital grants not on record. The amount of payment made out of capital expenditure grant on fixed assets and capital expenditure grant on others should be maintained.
- Party wise details of the bank guarantee and withheld money and retention money should be maintained, it needs proper reconciliation.
- In respect of EPF and ESI, no records have been made available to us for the verification of the same.
- Fixed assets register was not provided to us thus we were unable to verify the details of Fixed assets. The balances of Fixed assets stated in balance sheet are subject to physical verification, revaluation. In absence of mentioned information we are unable to comment on the same. Therefore it is advised to keep proper

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record of fixed assets and put the serial number on all the fixed assets of the ULB. Record of Fixed assets should be prepared according to directions given in MPMAM and annexure of Fixed Assets should be prepared under bifurcation in following two heads :-

Fixed Assets against ULB Fund

Fixed Assets against Grant Fund

Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.

- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.
- ULB is showing zero balance in the inventories in the balance sheet, it has been explained that stationary, diesel, Petrol and other miscellaneous items are treated as expenditure at the time of purchase and do not form part of inventories. Statement of Inventory was not provided to us. Stock register and stationery register is not maintained by the auditee, so the verification of such items was not possible in absence of documents.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- No interest certificates were provided to us in order to verify the correctness of the amount shown as interest.
- Management has clarified that Local Fund Audit has also been conducted by Local Fund Audit Department in ULB but audit report of Local fund has not been provided to us.
- ULB has not booked GST on RCM basis on Advocates bill payment properly because legal service under the purview of Reverse Charge Mechanism in GST Act, so it is suggested that the ULB should book liability under RCM and maintain proper records.
- During the course of audit we are unable to find out the entries of Income of tender fees and liability of EMD in accounting maintained by ULB and in the financial statement, so it is advised that separate earnest money/Security deposit FDR register which is received from contractors/proposed bidders should be maintained.
- While verifying the vouchers on sampling basis, we noticed that expenses and incomes has not been booked in according to the accounting head prescribed in the MPMAM. We are unable to quantify the same. During our test check we have


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- found that some capital expenditure has treated as revenue expenditure and vice versa. So we suggest that accounting should be done according to correct coding.
- List of Scrap and Dump vehicles was not provided to us for verification.
 - Log Book of the vehicles was not provided to us in order to verify the running of the vehicles.
 - No safety measures for prevention of fire were found in the ULB.
 - Various litigations & Statutory demands are pending against the corporation for which contingent liability should be made.
 - Insurance cover of most of the vehicles owned by the ULB has expired and no steps are taken by the ULB for the renewal of such insurance. Insurance file and register should be maintained.
 - Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
 - Invoices for the payment of diesel do not mention the vehicle in which the diesel was poured. Invoices of the petrol pump should give complete details of vehicle number and date on which diesel was purchased.
 - We are not provided with the Proper ledgers by the ULB. So, we are unable to comment on bifurcation of capital and revenue expenditure.
 - The ledgers of the expenses are not maintained by the management, hence we cannot assume about the correctness of the income and expenditure details.
 - CL register, Medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
 - Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction work done by them are not found.
 - Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third party bill is enclosed with the civil work payments only internal estimates has been provided.
 - They do not provide any record of the offline tenders issued by them. So we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.


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Observation Sheet

- The rent of shops and other premises have not been fully recovered during the period. If the accrued rent would have been recovered then the income for the year would have been more. ULB has followed cash basis accounting to record rental income.
- Monthly Basis Bank Reconciliation statement not provided to us. Previous Year Difference consider under other income.
- The requisite details to verify the regular compliance related to TDS under Income Tax law as well as under GST law has not been provided to us. We could not verify whether there are any outstanding demands, interest, penalty, late fees or
- FDR Registry not provided.
- Bank Reconciliation statement should be maintained by ULB.


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NAGAR PARISHAD – INDERGARH

District – Datia (M.P.)

CASH FLOW SUMMARY

01/04/2023 to 31/03/2024

Particular	Amount	
A) Cash flow from Operating Activity		- 1,52,00,929.52
+ Revenue Receipt	2,75,78,255.00	
-Revenue Expenditure	4,27,79,184.52	
B) Cash flow from Investing Activity		
+Proceeds from disposal of assets	-	
+Interest Income received	-	
-Purchase of fixed Assets	-62741562	- 62741562
-Increase/(Decrease) in special fund / Grants	-	
-Increase/(Decrease) in Earmarked Fund	-	
C) Cash flow from Financial Activity		
+Loan from Banks/Others Received/ utilized	4,53,37,570.00	4,53,37,570.00
-Loan Repayment		
-Interest & Financial Expenses	-	
Net Cash Outflow		-3,26,04,921.52
Add – Opening Balance (Cash/Banks)		17,77,26,437.76
Closing Balance (Cash/Banks)		14,51,21,516.24


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