कार्यालय नगर परिषद जयसिंहनगर जिला-शहडोल म.प्र.

email -cmojaysingnagar@mpurban.gov.in (shahdolnpjurb@gmail.com)

क्र– 1007 /न.परि./आडिट/2024–25 जयसिंहनगर दिनांक 03/03/25

प्रति,

लेखा अधिकारी (वित्त)
संचालनालय नगरीय प्रशासन एवं विकास
मध्य प्रदेश भोपाल

विशयः– नगर परिषद जयसिंहनगर की सी ए आडिट रिपोर्ट वर्ष 2023–24 प्रेषित करने के संबंध मे।

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महोदय,

विषयांन्तर्गत नगर परिषद जयसिंहनगर की वित्तीय वर्ष 2023–24 के लेखाओं की संपरीक्षा चार्टेड एकाउटेन्ट से कराया जा कर प्राप्त आंकेक्षण प्रतिवेदन आपकी ओर अवलोकनार्थ एवं आवश्यक कार्यवाही हेतु सम्प्रेषित है।

संलग्न – उपरोक्तानुसार,

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला शहडोल म0प्र0

पृ.क्र–1008 /न.परि./आडिट/2024–25 जयसिंहनगर दिनांक 03/03/25

प्रतिलिपि– **(सूचनार्थ सम्प्रेषित)**

1. आयुक्त महोदय, नगरीय प्रशासन एवं विकास मध्य प्रदेश भोपाल ।
2. संयुक्त संचालक, नगरीय प्रशासन एवं विकास शहडोल संभाग शहडोल म0प्र0।

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला शहडोल म0प्र0

नगर परिसद जयसिंघनगर

जिला - शहडोल (म. प्र .)

FINANCIAL YEAR :- 2023-24

AUDITORS

N.C. SARAF & COMPNY
(CHARTERED ACCOUNTANT)

CA AKASH GUPTA
PARTNER

INDEX

AUDIT OBSERVATION

RECEIPT & PAYMENT ACCOUNTS AS ON 31.03.2024

INCOME & EXPENDITURE ACCOUNTS AS ON 31.03.2024

BANK BALANCE SHEET

ABSTRACT SHEET

M/S N.C. SARAF & CO
Chartered Accountant

WARD NO. 16,NEAR HOTEL CITY STAR,NEW BUS STAND SHAHDOL,SHAHDOL MADHYA PRADESH 484001
Ph. +91 8889936146
e-mail : caakashgupta50@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL JAISINGHNAGAR, DISTRICT SHAHDOL (M.P) for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit
2. We have conducted our audit in accordance with auditing standard generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements.
3. In our opinion and to the best of our information and according to explanations given to us ,they said accounts give a true and fair view in respect of receipt & Payment Account for the year ending as on 31st march 2024.

For N. C. SARAF & Co
Chartered Accountant
Firm Reg No.:- 007779C

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO. INDIA FRN 007779C Chartered Accountants

CA AKASH GUPTA
(Partner)
Membership No.:- 463750

Date- 05/10/2024
Place - Shahdol
UDIN :- 24463750BKILRT9717

MUNICIPAL COUNCIL JAISINGHNAGAR

AUDIT OBSERVATIONS

Our Audit has been conducted on the basis of records and information produced before us.

Audit of Revenue

- We have audited the resources of revenue on the sample basis
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective bank Account.
- CMO gives 2 working days for deposit the money to the bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Cash book has been verified with Receipts on sample basis.
- Annual recovery sheet has been provided by the council but it had poor revenue collection, during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.
- There were some FDRs made by the council but not found during the audit.
- No, we have not seemed any investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant cash book, all the bills and voucher were satisfactory according to books. However during the audit of vouchers some mild observation were found and made them rectified at the time and suggested to pay attention ahead some observation are as follow –
- We verified that Expenditures of particulars schemes were not over budget and expended to guidelines, directive acts and rule issued by Government of India/ State Government.
- The Expenses were under financial propriety and the Expenditures was according to the financial and administrative sanction accorded by the competent authority.

मुख्य नगर पालिका अधिकारी
नगर पालिका जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instance to CMO.

- As per ULB guideline, if the Fire Brigade outside of municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB

Audit of book keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.

- Double entry accounting system has been applied in the ULB but has not been practiced during current year.

- Except cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows-

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh municipal (Accounts and finance) rule, 2018.

- EMD & SD registers was not found during the audit.

- Income and Expenditure ledgers have not been maintained physically.

- Employee advances have not been given during the year so no need maintain the advance register.

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
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Chartered Accountants

Store department

During the examination of stock records, we found that registers were not maintained properly. As per our observation, some irregularities were found as follow-

1. As per section 147 (1) under chapter- VI of Madhya Pradesh (Accounts and finance) rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the Audit.

2. As per Section 174 (1) under chapter – VIII of Madhya Pradesh (Account and Finance) Rules, 2018, stock or material will be issued only after obtaining duly authorized demand letter from respective department but store keeper has not obtained the demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that records were maintained well and balances of dues were brought forward from previous year properly . As per our observation, the revenue collections were duly deposited during the year. Council should make such policies and increase revenue recovery so that council could have more liquidity.

Sanitation Department

We did not find the record of sanitation department during the audit .Audit comments/ suggestions are as follow-

- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.
- All the log books should be filled on daily basis with reference of diesel register and officer in-charge should verify them timely.
- Since diesel register was not found during the audit so we could not verify the log books and fuel used.
- GPS system was not available for vehicles.

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

Establishment Department

- Charge file or register was not found during the audit so we could not verify the accountability of staff.

Public Works Department

- As per Section 139 (1) under Chapter –V of Madhya Pradesh (Account and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the Audit.
- As per Section 139 (2) under Chapter –V of Madhya Pradesh (Account and Finance) Rules, 2018, the council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the Audit.
- As per Section 141 read with Section 138 under Chapter –V of Madhya Pradesh (Account and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recoding each and every purchase of material. During the audit of the PWD depart5ment we found there was no any stock register for recording construction materials and i.e. muram etc.
- Tender register was not maintained by the ULB
- Repairing and maintenance register should be maintained and updated timely

Audit of FDRs

- While auditing, we have been informed that there were some FDRs in the council but FD receipt have not been produced before us for verification.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them properly.
- As per section 121 read with section 86 under chapter – V of Madhya Pradesh (Account and Finance) Rules, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. Government, letter no./2022-23/87 dated 06/08/2022, E- tendering must

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N.C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulation.

- Council has not received any Bank Guarantee during the year.

Audit of Grant & Loan

- During the audit, we found some observation about grant are as follow-
- We examined the entire grant received from the Central/ State Government and some of their utilization.
- During the audit were have not found the utilization certificates of various grants.
- During the audit, we found that some grants are like mixed nature i.e. Capital & Revenue nature therefore in that case we can't bifurcate how much portioned belong to revenue or Capital except that all grant have been used for the purpose for which grant have received.
- During the year, Council has made the repayment of Rs. 28,13,648 /- towards HUDCO loan installment as per Receipt and Payment Account.
- Loan register was not found during the audit.

For N. C. SARAF & Co
Chartered Accountant
Firm Reg No.:- 007779C

N. C. SARAF & CO. INDIA FRN 007779C Chartered Accountants

CA AKASH GUPTA
(Partner)
Membership No.:- 463750

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

Date- 05/10/2024
Place - Shahdol
UDIN :- 24463750BKILRT9717

MUNCIPAL COUNCIL JAISINGHNAGAR
DISTRCIT SHAHDOL
RECEIPT & PAYMENT ACCOUNT
AS ON 31.03.2024

Head of account	schedule No.	Municipal council jaisinghnagar		Head of Account	Schedule No.	Municipal Council jaisinghnagar	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
Opening Balance			44,181,128.46	**REVENUE/CAPITAL EXPENDITURE**			37,471,363.60
Cash Balance							
Bank Balance		44,181,128.46		Administrative Expenses	RP-9	784,287.00	
				Capital work-in progress	RP-10	3,722,496.00	
				Establishment Expenses	RP-11	17,552,955.60	
REVENUE/ CAPITAL RECEIPT			27,032,215.00	Fixed Assets	RP-12	5,732,010.00	
				Interest & Finance Charges	RP-13	2,820,846.00	
Assigned Revenues &Compensation	RP-1	8,535,452.00		Operation & Maintenance	RP-14	6,170,775.00	
Deposits Received	RP-2	70,000.00		Programee Expenses	RP-15	293,610.00	
Fees & User Charges	RP-3	682,133.00		Recoveries Payable- Expenses	RP-16	394,384.00	
Grants,Contribution for specific purooses	RP-4	13,561,783.00					
Rental Income from Municipal properties	RP-5	917,859.00					
Sale & Hire charges	RP-6	137,500.00		**Closing Balance**			33,741,979.86
Tax Revenue	RP-7	2,642,418.00		Cash			
Income from Investments	RP-8	485,070.00		Bank Balance		33,741,979.86	
Grand Total			71,213,343.46	**Grand Total**			71,213,343.46

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

Accountant
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

Chief Muncipal Officer
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

CA Akash Gupta
Partner
MRN:- 463750
UDIN :- 24463750BKILRT9717

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
CA INDIA
FRN 007779C
Chartered Accountants

Schedule RP-1 : Assigned Revenue & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	7,999,799.00
compensation- Stamp Duties (मुद्रांक शुल्क)	535,653.00
TOTAL : Assigned revenue & compensation	**8,535,452.00**

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposite (अमानत प्राप्त)	70,000.00
Total: Deposite Received	**70,000.00**

Schedule RP-3 : Fees & User Charges

particulars	Amount
Audit Advance Recovery fees	11,300.00
connection charges-water supply (नल संयोजन शुल्क)	7,750.00
Entry fees Bus Stand	621,660.00
Fee- Birth & death certificate	298.00
Fee- other certificate	272.00
Fee- Building Nomination Fees (भवन नामांतरण शुल्क)	1,500.00
Fee-RTI Act (आर टी आई)	360.00
Fees- Meet Licence	15,000.00
Fees- रसीद विक्रय	300.00
other income	2,293.00
Penality & Fine - user	1,400.00
Reconcilation Income (समायोजन आय)	20,000.00
TOTAL:Fees & user charges	**682,133.00**

Schedule RP-4 : Grants, Contribution For Specific Purpose

Particulars	Amount
Grant Gov. India -15th finance (15 वित्त आयोग)	3,689,713.00
Grant Gov. MP - MLA LAD fund (विधायक निधि)	315,457.00
Grant Gov. MP - Mulbhoot (मूलभूत सुविधा)	1,924,627.00
Grant Gov. MP - Road Development (सड़क विकास)	576,088.00
Grant Gov. MP - Road maintenance (सड़क मरम्मत)	732,898.00
Grant Gov. MP - Samekit Subsidy (समेकित अनुदान)	754,000.00
Grant Gov. MP - state finance commission (राज्य वित्त)	5,569,000.00
TOTAL:GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES	**13,561,783.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

Schedule RP-5 : Rental Income from Muncipal Properties

Particulars	Amount
Rent- Lease of pond (तलब लीस)	5,500.00
Rent- Market (बैठकी शुल्क)	713,477.00
Rent- shopping comlex-current (दुकान किराया चालू)	92,415.00
Rent- shopping complex-Arrear (दुकान किराया बकाया)	98,544.00
Rent- shopping complex-Surcharge (दुकान किराया अधिकर)	5,723.00
Rent- MAD Pump	2,200.00
TOTAL:RENTAL INCOME FROM MUNICIPAL PROPERTIES	**917,859.00**

Schedule RP-6 : Sales & Hire Charges

Particulars	Amount
Sale-Tender (निविदा विक्रय)	135,000.00
Auction Rule Condition Sale (नीलामी नियम शर्त विक्रय)	2,500.00
TOTAL :SALE &HIRE CHARGES	**137,500.00**

Schedule RP-7 : Tax Revenue

Particulars	Amount
Property Tax- Current (संपति कर चालू)	388,102.00
Property Tax- Arrears (संपति कर बकाया)	164,493.00
Samekit kar-Current (समेकित चालू)	14,820.00
samekit kar-Arrear (समेकित बकाया)	18,543.00
Education Cess -Current (शिक्षा उपकर चालू)	38,872.00
Education Cess -Arrear (शिक्षा उपकर बकाया)	27,192.00
Urban Development Cess - Current (नगर विकास उपकर चालू)	42,180.00
Urban Development Cess -Arrear (नगर विकास उपकर बकाया)	51,741.00
Service Tax- Current (सेवा कर चालू)	27,720.00
Service Tax- Arrear (सेवा कर बकाया)	30,780.00
Water Tax- current (जल कर चालू)	112,175.00
water Tax- Arrear (जल कर बकाया)	63,869.00
water Tax- Surcharge (जल कर अधिकर)	5,539.00
Surcharge Tax on other (अन्य अधिकर)	10,814.00
Other Tax Receipt Online in Bank Account (बैंक खाते मे प्राप्त कर राशि)	1,645,578.00
TOTAL :TAX REVENUE	**2,642,418.00**

Schedule RP-8 : Income From Investment

Particulars	Amount
Income from Investments (निवेश से आय)	485,070.00
TOTAL :INCOME FROM INVESTMENTS	**485,070.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

Schedule RP-9 : Adminitrative Expenses

Particulars	Amount
Accouting Fees to CA Firm(लेखांकन फीस)	41,300.00
Bio-Metric machine (बाइओ मेट्रिक मशीन)	6,900.00
Consultancy fee & charge - GST Filling Charges (सलाहकार फीस)	15,000.00
Cultural event expense (कार्यक्रम व्यय)	224,717.00
DSC (डिजिटल सिग्नचर)	23,400.00
flags purchased (झण्डा व्यय)	30,000.00
Meeting Expesnes (मीटिंग व्यय)	6,155.00
Newspapers (न्यूज पेपर)	166,859.00
Printing and stationery (मुद्रांकन / लेखांकन व्यय)	126,436.00
R.O Water Bottle	40,000.00
Telephone Expense (टेलीफोन व्यय)	25,120.00
Trawelling Expenses (आवागमन व्यय)	38,400.00
Reconcilation Payment (संयोजन भुगतान)	20,000.00
Caution Money - Market Refund (अमानत राशि- बाजार बैठकी वापसी)	20,000.00
TOTAL :Administrative expenses	**784,287.00**

Schedule RP-10 : Capital Work-In-Progress

Particulars	Amount
Bus Stand Const(Tribin) (बस स्टैन्ड त्रिबीन निर्माण)	17,600.00
R & M - Pump House & Bore well (मरम्मत - पम्प हाउस & बोर वेल)	297,913.00
Handpump Establishment (हैन्ड पम्प स्थापना)	86,224.00
Construction - road & Bridge- concrete road	852,629.00
Construction-roads & Bridge- WBM Roads	166,751.00
Contruction- sewerage and drainage- drain- open	271,547.00
Electric Line Work (विधुत खंबे & शहरी एलेक्ट्रिशिकरण)	1,989,116.00
GSB Filling work	40,716.00
TOTAL: CAPITAL WORK IN -PROGRESS	**3,722,496.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

Schedule RP-11 : Establishment Expenses

Particulars	Amount
Salaries & Allowances- Regular Employee (नियमित कर्मचारी)	
1.General Administration Dept (प्रशासनिक बिभाग)	2,932,811.00
2.Rjaswa Dept (राजस्व बिभाग)	2,334,891.00
3.Electricity Dept (विधुत बिभाग)	622,221.00
4.Mechanical Dept (यांत्रिकी बिभाग)	996,593.00
5.Yojna dept (योजना बिभाग)	244,126.00
5.Cleaning Dept (सफाई बिभाग)	1,881,280.00
6. Arrear Salary (बकाया वेतन)	47,091.00
Salaries & Allowances- Permanent Employee (स्थायी कर्मचारी)	
1.Cleaning Dept (सफाई बिभाग)	604,940.00
2.Jal Praday (जल प्रदाय बिभाग)	205,979.00
Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी)	
1.Cleaning Dept (सफाई बिभाग)	1,403,000.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	247,720.00
3.Fire Vehicle (अग्नि सम्यक वाहन)	431,958.00
4.Jal Praday (जल प्रदाय बिभाग)	882,807.00
5.Road Light Maint (रोड लाइट रखरखाव बिभाग)	273,428.00
6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग)	129,432.00
7.Arrear Salary (बकाया वेतन)	11,157.00
Daily Wages (दैनिक मजदूरी)	
1.Cleaning Dept (सफाई बिभाग)	485,548.00
2.Jal Praday (जल प्रदाय बिभाग)	192,861.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	68,783.00
4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग)	74,860.00
5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी)	18,484.00
6.Pyau Sanchalan (प्याऊ संचालन)	51,520.00
Helper Grade Salary (सहायक ग्रेड वेतन)	41,143.00
Dearnes Allowance (महगाई भत्ता)	140,704.00
Pension Payment to Employee (पेंशन भुगतान)	233,869.60
G.P.F & E.P.F Payment	2,272,640.00
Leave encashment (अवकाश नगदिकरण)	109,507.00
Professsional Tax (व्रत्ति कर)	47,802.00
Remuneration &fee- mayor-in-council (परिसद मानदेय)	565,800.00
TOTAL : ESTABLISHMENT EXPENSES	**17,552,955.60**

Schedule RP-12 : Fixed Assets

Particulars	Amount
Cleaning Item (सफाई आइटम)	514,523.00
Flag Colour Road Light LED (झण्डा रंग का LED)	198,000.00
furniture & fixtures- other(फर्निचर एवं फिक्स्चर)	97,677.00
Electronic Item Purchase (विधुत उपकरण)	3,177,392.00
Handpump Machine(हैन्ड पम्प मशीन)	484,866.00
Submercail Pump Motor & Pipe (सबमर्सियल पम्प मोटर)	730,548.00
Water Treatment Cleaning Belt	529,004.00
TOTAL :FIXED ASSETS	**5,732,010.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N.C. SARAF & CO.
CA INDIA
FRN 007779C
Chartered Accountants

Schedule RP-13 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्जेस)	7,198.00
Interest -Loan from HADCO Bank	2,813,648.00
Total	2,820,846.00

Schedule RP-14 : Operations & Maintence

Particulars	Amount
Bulk purchase - stationary	37,393.00
Bleaching & BHC Powder	216,618.00
Electricity expense (विधुत खर्चे)	4,007,478.00
Fuel, petrol & diesle	712,822.00
Green Mat Purchase (हरी जाली)	29,028.00
Hire charges- machinery	33,000.00
Hire charges - Vehicle	80,000.00
Other Expenses (अन्य खर्चे)	37,825.00
Keetnashak Expenses (कीटनाशक खर्चे)	565,500.00
Passenger Waiting Stand (यात्री प्रतीक्षालय स्टैन्ड)	11,800.00
Painting Works (पेंटिंग कार्य)	44,172.00
R &M- Bus Stand (बस स्टैन्ड मरम्मत)	20,000.00
R & M -Other office equipment (ऑफिस उपकरण के मरम्मत)	6,250.00
R & M - Vehile (वाहन मरम्मत)	348,889.00
Mukhya Mantri Jan Kalyan Exp	20,000.00
TOTAL :OPERATION & MAINTENANCE	6,170,775.00

Schedule RP-15 : Programme Expenses

Particulars	Amount
Election Expenses (चुनाव खर्चे)	11,110.00
Scheme Expenses-(विधायक हितग्राही)	8,000.00
Scheme Expenses - MLA Subsidy (विधायक अनुदान)	274,500.00
TOTAL :PROGRAMME EXPENSES	293,610.00

Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties/ Taxes-GST Expenses	145,198.00
Duties/ Taxes-Labour Tax on Contractor payment (श्रम कर)	34,680.00
Employee- Income Tax (T.D.S) (टी डी एस)	102,126.00
Contractor- Income Tax (T.D.S) (टी डी एस)	69,309.00
Royalty Payment (रॉयल्टी)	43,071.00
TOTAL: RECOVERIES- EXPENSES	394,384.00

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
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N.C. SARAF & CO. CA INDIA FRN 007779C Chartered Accountants

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

CA Akash Gupta
Partner
MRN:- 463750

MUNCIPAL COUNCIL JAISINGHNAGAR
DISTRCIT SHAHDOL
INCOME & EXPENDITURE ACCOUNT
AS ON 31.03.2024

Head of account	schedule No.	Municipal council jaisinghnagar		Head of Account	Schedule NO.	Municipal Council jaisinghnagar	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
REVENUE EXPENDITURE			26,138,225.60	**REVENUE RECEIPT**			20,199,183.00
Administrative Expenses	IE-7	784,287.00		Assigned Revenues & Compensation	IE-1	8,535,452.00	
Establishment Expenses	IE-8	17,552,955.60		Fees &user charges	IE-2	682,133.00	
Interest & finance charges	IE-9	1,336,598.00		Grants, Contribution for specific purposes		6,798,751.00	
Operation & maintenance	IE-10	6,170,775.00		Rental Income from municipal properties	IE-3	917,859.00	
Programme expenses	IE-11	293,610.00		Sale &Hire charges	IE-4	137,500.00	
				Tax Revenue	IE-5	2,642,418.00	
				Income from Investments	IE-6	485,070.00	
				EXCESS OF EXPENDITURE OVER INCOME		5,939,042.60	5,939,042.60
GRAND TOTAL			26,138,225.60	**GRAND TOTAL**			26,138,225.60

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

Accountant
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

Chief Muncipal Officer
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

CA Akash Gupta
Partner
MRN:- 463750
UDIN :- 24463750BKILRT9717

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO. ★ Chartered Accountants ★ CA INDIA FRN 007779C

Schedule IE-1 : Assigned Revenue & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	7,999,799.00
compensation- Stamp Duties (मुद्रांक शुल्क)	535,653.00
TOTAL : Assigned revenue & compensation	**8,535,452.00**

Schedule IE-2 : Fees & User Charges

particulars	Amount
Audit Advance Recovery fees	11,300.00
connection charges-water supply (नल संयोजन शुल्क)	7,750.00
Entry fees Bus Stand	621,660.00
Fee- Birth & death certificate	298.00
Fee- other certificate	272.00
Fee- Building Nomination Fees (भवन नामांतरण शुल्क)	1,500.00
Fee-RTI Act (आर टी आई)	360.00
Fees- Meet Licence	15,000.00
Fees- रसीद विक्रय	300.00
other income	2,293.00
Penality & Fine - user	1,400.00
Reconcilation Income (समायोजन आय)	20,000.00
TOTAL:Fees & user charges	682,133.00

Schedule IE-3 : Rental Income from Muncipal Properties

Particulars	Amount
Rent- Lease of pond (तलब लीस)	5,500.00
Rent- Market (बैठकी शुल्क)	713,477.00
Rent- shopping comlex-current (दुकान किराया चालू)	92,415.00
Rent- shopping complex-Arrear (दुकान किराया बकाया)	98,544.00
Rent- shopping complex-Surcharge (दुकान किराया अधिकर)	5,723.00
Rent- MAD Pump	2,200.00
TOTAL:RENTAL INCOME FROM MUNICIPAL PROPERTIES	**917,859.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N.C. SARAF & CO.
CA
INDIA
FRN 007779C
Accountants

Gupta

Schedule IE-4 : Sales & Hire Charges

Particulars	Amount
Sale-Tender (निविदा विक्रय)	135,000.00
Auction Rule Condition Sale (नीलामी नियम शर्त विक्रय)	2,500.00
TOTAL :SALE &HIRE CHARGES	137,500.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Property Tax- Current (संपत्ति कर चालू)	388,102.00
Property Tax- Arrears (संपत्ति कर बकाया)	164,493.00
Samekit kar-Current (समेकित चालू)	14,820.00
samekit kar-Arrear (समेकित बकाया)	18,543.00
Education Cess -Current (शिक्षा उपकर चालू)	38,872.00
Education Cess -Arrear (शिक्षा उपकर बकाया)	27,192.00
Urban Development Cess - Current (नगर विकास उपकर चालू)	42,180.00
Urban Development Cess -Arrear (नगर विकास उपकर बकाया)	51,741.00
Service Tax- Current (सेवा कर चालू)	27,720.00
Service Tax- Arrear (सेवा कर बकाया)	30,780.00
Water Tax- current (जल कर चालू)	112,175.00
water Tax- Arrear (जल कर बकाया)	63,869.00
water Tax- Surcharge (जल कर अधिकर)	5,539.00
Surcharge Tax on other (अन्य अधिकर)	10,814.00
Other Tax Receipt Online in Bank Account (बैंक खाते मे प्राप्त कर राशि)	1,645,578.00
TOTAL :TAX REVENUE	2,642,418.00

Schedule IE-6 : Income From Investment

Particulars	Amount
Income from Investments (निवेश से आय)	485,070.00
TOTAL :INCOME FROM INVESTMENTS	485,070.00

Schedule IE-7 : Adminitrative Expenses

Particulars	Amount
Accouting Fees to CA Firm(लेखांकन फीस)	41,300.00
Bio-Metric machine (बाइओ मेट्रिक मशीन)	6,900.00
Consultancy fee & charge - GST Filling Charges (सलाहकार फीस)	15,000.00
Cultural event expense (कार्यक्रम व्यय)	224,717.00
DSC (डिजिटल सिग्नचर)	23,400.00
flags purchased (झण्डा व्यय)	30,000.00
Meeting Expesnes (मीटिंग व्यय)	6,155.00
Newspapers (न्यूज पेपर)	166,859.00
Printing and stationery (मुद्रांकन / लेखांकन व्यय)	126,436.00
R.O Water Bottle	40,000.00
Telephone Expense (टेलीफोन व्यय)	25,120.00
Trawelling Expenses (आवागमन व्यय)	38,400.00
Reconcilation Payment (संयोजन भुगतान)	20,000.00
Caution Money - Market Refund (अमानत राशि- बाजार बैठकी वापसी)	20,000.00
TOTAL :Administrative expenses	784,287.00

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N. C. SARAF & CO.
INDIA
FRN 007779C
Chartered Accountants

Gupta

Schedule IE-8 : Establishment Expenses

Particulars	Amount
Salaries & Allowances- Regular Employee (नियमित कर्मचारी)	
1.General Administration Dept (प्रशासनिक बिभाग)	2,932,811.00
2.Rjaswa Dept (राजस्व बिभाग)	2,334,891.00
3.Electricity Dept (विघुत बिभाग)	622,221.00
4.Mechanical Dept (यांत्रिकी बिभाग)	996,593.00
5.Yojna dept (योजना बिभाग)	244,126.00
5.Cleaning Dept (सफाई बिभाग)	1,881,280.00
6. Arrear Salary (बकाया वेतन)	47,091.00
Salaries & Allowances- Permanent Employee (स्थायी कर्मचारी)	
1.Cleaning Dept (सफाई बिभाग)	604,940.00
2.Jal Praday (जल प्रदाय बिभाग)	205,979.00
Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी)	
1.Cleaning Dept (सफाई बिभाग)	1,403,000.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	247,720.00
3.Fire Vehicle (अग्नि सम्यक वाहन)	431,958.00
4.Jal Praday (जल प्रदाय बिभाग)	882,807.00
5.Road Light Maint (रोड लाइट रखरखाव बिभाग)	273,428.00
6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग)	129,432.00
7.Arrear Salary (बकाया वेतन)	11,157.00
Daily Wages (दैनिक मजदूरी)	
1.Cleaning Dept (सफाई बिभाग)	485,548.00
2.Jal Praday (जल प्रदाय बिभाग)	192,861.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	68,783.00
4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग)	74,860.00
5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी)	18,484.00
6.Pyau Sanchalan (प्याऊ संचालन)	51,520.00
Helper Grade Salary (सहायक ग्रेड वेतन)	41,143.00
Dearnes Allowance (महगाई भत्ता)	140,704.00
Pension Payment to Employee (पेंशन भुगतान)	233,869.60
G.P.F & E.P.F Payment	2,272,640.00
Leave encashment (अवकाश नगदिकरण)	109,507.00
Professsional Tax (व्रति कर)	47,802.00
Remuneration &fee- mayor-in-council (परिसद मानदेय)	565,800.00
TOTAL : ESTABLISHMENT EXPENSES	**17,552,955.60**

Schedule IE-9 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्जेस)	7,198.00
Interest -Loan from HADCO Bank	1,329,400.00
Total	**1,336,598.00**

N. C. SARAF & CO.
CA INDIA
FRN 007779C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

Schedule IE-10 : Operations & Maintence

Particulars	Amount
Bulk purchase - stationary	37,393.00
Bleaching & BHC Powder	216,618.00
Electricity expense (विधुत खर्चे)	4,007,478.00
Fuel, petrol & diesle	712,822.00
Green Mat Purchase (हरी जाली)	29,028.00
Hire charges- machinery	33,000.00
Hire charges - Vehicle	80,000.00
Other Expenses (अन्य खर्चे)	37,825.00
Keetnashak Expenses (कीटनाशक खर्चे)	565,500.00
Passenger Waiting Stand (यात्री प्रतीक्षालय स्टैन्ड)	11,800.00
Painting Works (पेंटिंग कार्य)	44,172.00
R &M- Bus Stand (बस स्टैन्ड मरम्मत)	20,000.00
R & M -Other office equipment (ऑफिस उपकरण के मरम्मत)	6,250.00
R & M - Vehile (वाहन मरम्मत)	348,889.00
Mukhya Mantri Jan Kalyan Exp	20,000.00
TOTAL :OPERATION & MAINTENANCE	6,170,775.00

Schedule IE-11 : Programme Expenses

Particulars	Amount
Election Expenses (चुनाव खर्चे)	11,110.00
Scheme Expenses-(विधायक हितग्राही)	8,000.00
Scheme Expenses - MLA Subsidy (विधायक अनुदान)	274,500.00
TOTAL :PROGRAMME EXPENSES	293,610.00

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

N.C. SARAF & CO. Chartered Accountants INDIA FRN 007779C

CA Akash Gupta
Partner
MRN:- 463750

MUNCIPAL COUNCIL JAISINGHNAGAR
DISTRCIT SHAHDOL
CASH/ BANK SHEET
AS ON 31.03.2024

S. NO	Name of Bank	Account NO.	BANK BALANCE		CASH LEDGER BALANCE			
			Opning Balance	Closing Balance	Opning Balance	Closing Balance	Opning Difference	Closing Difference
1	State bank	11242320138	**35,281,732.94**	23,740,497.34	35,281,732.94	23,740,497.34	-	-
2	State bank	11242321234	**613,740.52**	1,472,536.52	613,740.52	1,472,536.52	-	-
3	State bank	11242321223	**6,001.00**	6,165.00	6,001.00	6,165.00	-	-
4	IDBI Bank	27034	**3,017,707.00**	3,109,009.00	3,017,707.00	3,109,009.00	-	-
5	IDBI Bank	27733	**573,712.00**	591,069.00	573,712.00	591,069.00	-	-
6	Indian Bank	50431169216	**4,572,117.00**	4,701,338.00	4,572,117.00	4,701,338.00	-	-
7	HDFC Bank	50100330658836	**116,118.00**	121,365.00	116,118.00	121,365.00	-	-
	TOTAL		**44,181,128.46**	**33,741,979.86**	**44,181,128.46**	**33,741,979.86**	-	

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

Accountant
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

Chief Muncipal Officer
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

CA Akash Gupta
Partner
MRN:- 463750
UDIN :- 24463750BKILRT9717

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N.C. SARAF & CO. CA INDIA FRN 007779C Chartered Accountants

नगर परिसद जयसिंघनगर
जिला - शहडोल
अनुदान पंजी
वर्ष 2023-24

क्र.	मद का नाम	प्रारम्भिक शेष	वर्ष 2023-24 मे आय	वर्ष 2023-24 मे व्यय	अंतिम शेष
	मूलभूत सुविधा	-	1,924,627.00	1,924,627.00	-
1	राज्य वित्त आयोग	152,940.00	5,569,000.00	5,721,940.00	-
2	सड़क मरम्मत एवं विकास	3,389,513.00	1,308,747.00	970,045.00	3,728,215.00
3	15 वा वित्त आयोग	7,937,448.00	3,689,713.00	6,518,609.00	5,108,552.00
4	विशेष निधि - तालाब उन्नयन	2,539,266.00	-	-	2,539,266.00
5	विशेष निधि - नाली निर्माण	1,751,535.00	-	33,093.00	1,718,442.00
6	मृख्य मंत्री शहरी पेयजल योजना	19,000,575.00	-	-	19,000,575.00
7	विशेष निधि - सब्जी मंडी निर्माण	5,000,000.00	-	-	5,000,000.00
8	होम्योपैथी औषधालय अतिरिक्त कक्ष निर्माण	449,858.00	-	-	449,858.00
9	विशेष निधि - बिजली लाइन	3,182,543.00	-	2,101,188.00	1,081,355.00
10	कार्यालय	1,800,000.00	-	-	1,800,000.00
		45,203,678.00	10,567,460.00	15,344,875.00	40,426,263.00

Note:- As per Last Audit Report the opening balance of 15th Finance commision should be Rs. 87,37,225.00/- but as per Donation Register the opening balance is Rs. 79,37,448.00/- . So as per discussion with Muncipal officers in the last year amount is Rs. 7,99,777.00/- is transfer from 15th Finance commssion to vehicle fund. Due to this entry that diffrence is arised.

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

Accountant
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

Chief Muncipal Officer
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

CA Akash Gupta
Partner
MRN:- 463750
UDIN :- 24463750BKILRT9717

मुख्य नगर पालिका अधिकारी
नगर परिषद जयसिंहनगर
जिला-शहडोल (म.प्र.)

N.C. SARAF & CO. Chartered Accountants INDIA FRN 007779C

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2023-24

NAME OF ULB :- MUNCIPAL COUNCIL JAISINGHNAGAR
NAME OF AUDIOTR :- N.C. SARAF & COMPANY

S no	PARAMETERS	DESCRIPTION			OBSERVATION	SUGGESTION
1	Audit of revenue	2022-23	2023-24	% OF GROWTH		
	A. REVENUE COLLECTION					
a	Property Tax	524,863.00	552,595.00	5.28%	Tax collection has decreased slightly.	councill should keep on working towards maintainig such a high growth rate in the up coming years.
b	Consolidated Tax	177,676.00	33,363.00	-81.22%	Tax collection has increased slightly.	Councill should take action towards generating the revenue and pay deep attention for removing this negativity
c	Development cess	142,916.00	93,921.00	-34.28%	cess collection has decreased with a considerable rate	council should take a action towards generating the revenue and pay deep attention for removing this negativity.
d	Education cess	200,389.00	66,064.00	-67.03%	cess collection has decreased with a considerable rate	council should take action towards generating the revenue and pay deep attention for removing this negativity.
	Total	1,045,844.00	745,943.00			

S no	PARAMETERS	2022-23	2023-24	% OF GROWTH	OBSERVATION	SUGGESTION
	B. NON REVENUE COLLECTION					
a	Rent of land & building/shops	1,459,540.00	917,859.00	-37.11%	Rent collection has decreased with a considerable rate.	council should take strict action towards generatingbthe vrevenue and pay deep attention for removing this negativity.
b	water tax	200,230.00	181,583.00	-9.31%	water tax collection has decreased with a considerable rate.	council should take strict action towards generatingbthe vrevenue and pay deep attention for removing this negativity.
c	solid wastage management	-	-		no comments	no comments
d	other fees & taxes	2,050,728.00	1,714,892.00	-16.38%	Other taxed and fees collection has increased with a very good rate.	council should take strict action towards generatingbthe vrevenue and pay deep attention for removing this negativity.
	TOTAL	3,710,498.00	2,814,334.00			
	GRAND TOTAL (A)+(B)	4,756,342.00	3,560,277.00			

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S no	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	**Audit expenditure**	Bills and vouchers were found satisfactory but TDS norms have not been followed properly.	Bills were duly associated with the vouchers containing necessary information.	council should maintain a decorum in respect of completenness of vouchers and tax deductions.
3	**Audit of book keeping**	we checked the books of records which maintained and made available for us during the audit by the municipal council.	Therec were some irregularities found in keeping of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future peospective.
4	**Audit of FDRs**	While auditing, we found that there were 3 FDRs in the ULB as per previous years audit report.we have been informed that all the FDRs are in current year also. Bank receipts were not found during the audit for those FDRs	FDR register has been maintained but accrued interest is not accounted for .	Register should be updated and accrued iterest should be accounted for timely.
5	**Audit of Tenders/ bids**	1. we examined tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed proper tender process.	proper files/records should be maintained for tenders &bids and proper process should be keept followed.
6	**Audit of Grants loans**	Refer the "Audit of grants & loans" head of audit observation sheet	During audit we found that gsome grants are like mixed nature i.e. capital & revenue nature there fore in that cases we cant bifurcate how much portion belongs to revenue or capital. Expect that all grants have been used for the purpose for which grants have been received .	Grants register must be prepared as per ULB apporved format.
7	**Incidences relating to diversion of fund from capital receipt / grants/ loans to revenue nature expenditure and from one scheme/ project to another**	No such diversion of fund we didn't found any Incidences relating to diversion of funds from capital receipts/grants/loans to revenue nature expenditure and from one scheme to another scheme.	No such observation found	There should be proper bifurcation of capital and revenue nature receipts and expenditure.

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a.	**Percentage of revenue expenditure (Establishment,salary,operation & maintenance) with respect to revenue**	487.64%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to me out the expenditure from its revenue receipts.
b.	**Percentage of revenue expenditure with respect to total expenditure**	25.23%	The capital expenditures are better in comparison of total expenditures. But it is slightly decrese from last year.	Council should make policies to increase or maintain the percentage of capital expenditures so that council can have more valuable assets.
8	**Whether all the temporary advances have been fully recovered or not.**	No there were no advances given during the current year.	No observation	No comment.
9	**Whether all the temporary advances have been fully recovered or not.**	Yes, bank reconciliation statements were prepared.	no observation	Proper file should be maintained for keeping such BRSs.

For N.C. SARAF & CO
Chartered Accountant
FRN :- 007779C

Accountant
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

Chief Muncipal Officer
Muncipal Council Jaisinghnagar
Dist. Shahdol (M.P.)

CA Akash Gupta
Partner
MRN:- 463750
UDIN :- 24463750BKILRT9717

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CA INDIA
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Chartered Accountants

Revised Abstract Sheet For Reporting on Audit Paras
2023-24 INCOME & EXPENDITURE INFORMATION

S NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPT						
					PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANT, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
	Shahdol	Shahdol	Jaisinghnagar	Muncipal Council	552595.00	2089823.00	682133.00	917859.00	8535452.00	3549070.00	622570.00

CAPITAL RECEIPT				TOTAL RECEIPT	REVENUE EXPENDITURE							TOTAL EXPENDITURE
CAPITAL RECEIPT	CENTRAL FINANCE COMMISION RECEIPT	STATE FINANCE COMMISION RECEIPT	OTHER GRANTS		ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTERET & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
13	14	15	16	17	18	19	20	21	22	23	24	25
	3689713.00	5569000.00	754000.00	16949502.00	17552955.60	784287.00	6170775.00	7198.00	687994.00	2813648.00	9454506.00	37471363.60

For N.C. SARAF & CO
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