कार्यालय नगरपालिका परिषद मण्डला म.प्र.

Tele – 07642-250705,
E-mail- cmo.mandla.mpurban@gmail.com, - Web site- nagarpalikamandla.com

क्रं./ले.शा./सी.ए.आडिट/2025/ 3334 मण्डला दिनांक 13 / 01 /2025

प्रति,

आयुक्त महोदय
संचा.नग.प्रशा.एवं विकास
म.प्र. भोपाल ।

विषयः- वित्तीय वर्ष 2023-24 सी.ए. की आडिट रिपोर्ट के संबंध में ।

संदर्भः- संचा.नग.प्रशा.एवं विकास म.प्र. भोपाल का पत्र क्रं./ऑडिट/लेखा शा.-4(क)/265/7827 भोपाल दिनांक 24.04.2024 ।

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उपरोक्त विषयांतर्गत संदर्भित पत्र के परिपालन में नगरपालिका परिषद मण्डला द्वारा चार्टेड एकाउंटेंट से आडिट कराया जाकर चार्टेड एकाउंटेंट द्वारा प्रस्तुत आडिट रिपोर्ट की 02 प्रति संलग्न कर आपकी ओर सादर प्रेषित है ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद मण्डला

पृ.क्रं./ले.शा./ 2025/ 3334 A मण्डला दिनांक 13 / 01 /2025
प्रतिलिपि-

1. संयुक्त संचालक नग.प्रशा.एवं विकास जबलपुर संभाग जबलपुर की ओर सादर सूचनार्थ ।

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JAIN MUKESH KUMAR & CO.
CHARTERED ACCOUNTANTS

1st Floor, Chartered Heights, Collectorate Colony
Behind Bus Stand, MANDLA (M.P.) – 481661
8770129528, 07642-252560 9425163638 mkjca92@yahoo.com, mkjca92@gmail.com

To

The Chief Municipal Officer
Nagar Palika Parisad Mandla
Distt. Mandla (M.P.)

AUDIT REPORT

We have examined the Books of account and relevant vouchers of different sections of Nagar Palika Parishad Mandla, Distt. Mandla (M.P.) for **Financial Year 2023-24**. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit and section wise audit report, observation & suggestions are as under :-

REVENUE SECTION :-

We have examined the Books of account and relevant vouchers of revenue section of Nagar Palika Parishad, Mandla, Dist. Mandla (M.P.) for the F.Y. 2023-24, and report that:-

1. Audit of Revenue

(i) We have conducted the audit of revenue from various sources.

(ii). It Seems from the records that rent collection in respect of hoarding is very low.

(iii). Nagar Palika having 2 Bus Stand in Mandla however no rent collection from the bus owner and no satisfactory reply were given by office.

We suggest to look after the matter and collect the amount from Bus Owner as per rules which increase the revenue of the office.

(iv) Shop rent register as well as rent due register not completed properly.

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(v) Cashier has deposited the collection in to the bank within stipulated time.

(vi) The details of shop rent agreement along their rent due position is mentioned in the annexure "H"

(v) Muhirer Collector of Taxes etc.have not deposited their collected amount within the stipulated time. As per annexure "I"

(vii) Rajashv Shakha has not provided the Demand Register for the year.

(viii) On verification of records we found that, Parishad has given a target for collection of Taxes for the each month to the tax collector (Mohrir), however tax collector have not achieved the collection targets details for the same are as follows:-

(a) **CURRENT YEAR'S**

S. No.	Particulars	April-23 New Mang	Target Amount	Percentage	Achievments Amount	Percentage
1	Property Tax	4606206	4421958	96%	2472836	53.68%
2	Samekit Tax	1225648	1176622	96%	548100	44.72%
3	Edu. Tax	955418	917201	96%	504293	52.78%
4	Water Tax	8801400	8449344	96%	5121931	58.19%
5	Bhawan Bhumi Rent	3376257	3241207	96%	736848	21.82%
6	Nagriya Vikas Upkar	1188885	1141330	96%	615764	51.79%
7	Hoarding Shulk	500000	480000	96%	13000	2.60%
8	Pashu Registation Fees	196500	188640	96%	196500	100%
9	Weekly Market Fees	3633750	3488400	96%	3633750	100%
10	Atirikt Samekit Tax	213426	204889	96%	141358	66.23%
11	Garbage Collection Fee	5110952	4906514	96%	258427	5.06%
12	Service Tax	202000	193920	96%	61538	30.46%
	Total	**30010442**	**28810025**	**96%**	**14304345**	**48.94%**

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(b) PREVIOUS YEAR'S

S. No.	Particulars	April-23 Old Mang	Target Amount	Percentage	Achievments Amount	Percentage
1	Property Tax	2906750	2790480	96%	2330189	80.16%
2	Samekit Tax	2910169	2793762	96%	672490	23.11%
3	Edu. Tax	767492	736792	96%	449908	58.62%
4	Water Tax	17407665	16711358	96%	1738277	9.99%
5	Bhawan Bhumi Rent	3282289	3150997	96%	1592372	48.51%
6	Nagriya Vikas Upkar	1318149	1265423	96%	527825	40.04%
7	Garbage Collection Fee	141037	135396	96%	89383	63.38%
8	Service Tax	450178	432171	96%	239629	53.23%
9	Late Fees	344816	331023	96%	64513	18.71%
10	Atirikt Samekit Tax	229786	220595	96%	167330	72.82%
	Total	**29758331**	**28567997**	**96%**	**7871916**	**46.86%**

(ix) While going through the records it is observed that office has not achieved the desired target in respect of various demand of taxes, resulted in poor financial position of the Nagar Palika towards the own sources.

(a) Current year demand Rs. 300.10 lakhs against which targeted was 96% i.e. Rs. 288.10 lakhs however achieved (collection) only Rs. 143.04 lakhs which is 48.94% of current year demand.

(b) Previous year demand Rs. 297.58 lakh against which achievement (Collection) Rs. 78.71 lakhs which is only 46.86% of the target.

(x) While going through the records we found that data available in respect of Tax recovery (Kar Vasooli Patrak) in Revenue section does not match with the actual recovery entered in the cash book maintained in the accounts section.

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Comparison chart attached :-

क्र0	करों के नाम	लेखा शाखा केश बुक अनुसार	राजस्व बसूली अनुसार	अंतर राशि
1	संपत्तिकर सनहाल	26,09,408.00	2472836	1,36,572.00
2	संपत्तिकर बकाया	21,11,776.00	2330189	2,18,413.00
3	समेकित कर सनहाल	5,62,245.00	548100	14,145.00
4	समेकित कर बकाया	6,96,595.00	672490	24,105.00
5	नगरीय विकास उपकर सनहाल	6,37,890.00	615764	22,126.00
6	नगरीय विकास उपकर बकाया	5,47,503.00	527825	19,678.00
7	शिक्षा उपकर सनहाल	5,20,170.00	504293	15,877.00
8	शिक्षा उपकर बकाया	4,58,738.00	449908	8,830.00
9	भवन भूमि किराया सनहाल	7,81,310.00	736848	44,462.00
10	भवन भूमि किराया बकाया	13,19,395.00	1592372	-2,72,977.00
11	जल कर सनहाल	53,16,993.00	5121931	1,95,062.00
12	जल कर बकाया	8,83,617.00	1738277	-8,54,660.00
13	पशु पंजी बाजार फीस	234128	196500	37,628.00
14	अस्थाई दखल फीस वसूली ठेका एव दैनिक साप्ताहिक बाजार फीस वसूली ठेका	38,61,578.00	3633750	2,27,828.00
15	कांजी हाउस	0	0	0.00
17	कचरा संग्रहन शुल्क सनहाल	529261	258427	2,70,834.00
18	कचरा संग्रहन शुल्क बकाया		239629	-2,39,629.00
19	अतिरिक्त समेकित कर बकाया	103586	89383	14,203.00
20	अतिरिक्त समेकित कर सनहाल	144942	141358	3,584.00
21	सेवा कर	0	126051	-1,26,051.00
22	विलंम्ब शुल्क	543717	167330	3,76,387.00
23	ट्रेड लायसेंस	5800	13000	-7,200.00
	Total	**2,18,68,652.00**	**2,21,76,261.00**	-3,07,609.00

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2. Audit of Expenditure:

(i) On verification of budget with actual expenditure incurred during the year following summary drawn

S.No.	Budget Head	Budgeted Amt. (Rs. in Lakh)	Actual Exps. (Rs. in Lakh)	Remark
1	वेतन एव भत्ते अधिकारी / कर्मचारी	1000	864.43	Good Control
2	मजदूरी अस्थायी स्थापना	285	245.95	Good Control
3	लाभ एव भत्ते	25	11.32	Good Control
4	पेंशन	225	35.88	Over expenditure
5	सेवा समाप्ति एव सेवा निवृत्ति पर लाभ	50	23.15	Good Control
7	विज्ञापन एव प्रभार	27.6	13.57	Good Control
8	सदस्यतता एवं ग्राहक चंदा	1		Good Control
9	अन्य प्रशासनिक व्यय	126	61.47	Good Control
10	समप्रेशण व्यय	1.50	0.50	Good Control
11	पुस्तकें एवं पत्रिकाएं	1	0.02	Good Control
12	मुद्रण एवं लेखन सामग्री	9	3.79	Good Control
13	यात्रा एवं वाहन	3	0	Good Control
14	बीमा	10	4.53	Good Control
15	लेखा परीक्षण शुल्क	100	2.64	Good Control
16	विविध व्यय	2	20.51	Good Control
17	व्यावसायिक एवं अन्य शुल्क	55	4.61	Good Control
18	शक्ति एवं ईंधन	325	155.70	Good Control
19	मरम्मत एवं अनुरक्षण	60	1.77	Good Control
20	मरम्मत एवं अनुरक्षण - नगरी सुविधाएं	23	0.33	Good Control
21	मरम्मत एवं अनुरक्षण — भवन	70	8.73	Good Control
22	मरम्मत एवं अनुरक्षण — वाहन	21	5.02	Good Control
23	मरम्मत एवं अनुरक्षण - फर्नीचर	2	0	Good Control
24	मरम्मत एवं अनुरक्षण - कार्यालयीन उपकरण	6	1.23	Good Control
25	मरम्मत एवं अनुरक्षण - विद्युत उपकरण	5	0.78	Good Control
26	अन्य परिचालन तथा अनुरक्षण व्यय	150	56.39	Good Control
27	ब्याज एवं वित्त प्रभार	16	0.05	Good Control
28	चुनाव व्यय निर्वाचन	5	2.60	Good Control
29	स्वयं के कार्यक्रम	6	0.6	Good Control
30	राजस्व अनुदान, अंशदान एव आर्थिक रियायत	81	381.93	Good Control

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	विशिष्ट अनुदान से आस्तियां			
31	भवन	1120	108.38	Good Control
32	सड़के एवं पुल	400	0	Good Control
33	मल वाहिनियां एवं नालिया	100	0	Good Control
34	संयत्र एवं मशीनरी	10	0	Good Control
35	वाहन	110	0	Good Control
36	कार्यालय एव अन्य उपकरण	10	0	Good Control
37	अन्य अचल आस्तियां	200	0	Good Control
38	अन्य अचल आस्तियां	5685	0	Good Control
	स्वंय के संसाधनो से समेकित आस्तियां			
39	भवन	2050	45.83	Good Control
40	सड़के एवं पुल	255	18.43	Good Control
41	मल वाहिनियां एवं नालिया	100	21.62	Good Control
42	जल मार्ग	20	0	Good Control
43	सार्वजनिक प्रकाश	102	0	Good Control
44	संयत्र एवं मशीनरी	30	0	Good Control
45	वाहन	60	06.35	Good Control
46	कार्यालय एवं अन्य उपकरण	30	1.08	Good Control
47	फर्नीचर,फिक्सचर्स, फिटिंग्स एवं विदयुतीय उपरकण	30	24.62	Good Control
48	अन्य अचल आस्तियां	1470	20.51	Good Control
49	सामान्य शेयर	100	49.14	Good Control
50	श्रण, अग्रिम एवं निक्षेप	190	0	Good Control
51	कर्मचारियों को ऋण, अग्रिम एवं निक्षेप	20	0	Good Control

(ii) During the course of audit we found that in few cases of Pradhan Matri Awas Yojna, ULB has disbursed the installment to beneficiaries, and later on found that the beneficiary is not entitled under the scheme due to property dispute, income is over, beneficiary has concrete house etc., hence rejected the application.

List attached for Beneficiaries have not refunded the amount. (List -H1)

(iii) During the course of audit we found that in few cases of Pradhan Matri Awas Yojna, ULB has disbursed excess installment then the sanctioned amount to

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the beneficiaries and later on either they have refunded fully or partly amount or not refunded so far.

List attached amount not refunded by the beneficiaries. (List- H2)

3. Audit of Book Keeping

i. On verification of stationery stock register, it seems that payment voucher numbers of stationery purchase were not mentioned in the respective column therefore we are unable to match and tally the same with cash book.

ii. On verification of Fixed Assets register, it seems that payment voucher numbers of Assets purchase were not mentioned in the respective column therefore we are unable to match and tally the same with cash book.

iii. On verification we found that Date Column in FDR Register is not properly filled up hence matching the same with cash book could not make possible to us.

iv. Security deposit Bank Guarantee and performance Guarantee register were not maintained by the office.

v. We observe that PWD Section maintaining the file for construction work however the register or list should also be maintained showing how many files were prepared during the year.

vi. Advance register is maintained by the office however following advance are pending since long and neither recovered nor adjusted.

As per "Anx-B" attached

vii. Discrepancies found during the verification of cash book is mentioned in the "Anx-C" attached

viii. During the audit Parishad has produce before us the following cash book for our verification.

a. Cashier Cash Book
b. Nagar Palika Nidhi
c. Sansad Vidhayak Nidhi

ix. On verification of records we found that demand panji has not been updated till the date.

x. We have drawn a statement of main cash book balance with individual bank balances as on 31/03/2023 and 31/03/2024 which does not tallied with the

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respective cash book balances and a difference of Rs. -53906004/- and -32454594.08/- respectively arise which is unexplained by the office. Annexure "F" attached

xi. Yojanawise & Nagar Palika Nidhi balance with the pass book and cash book as on 31/03/2023 and 31/03/2024 is attached herewith as annexure "G" in both the year there is a difference which may be because of cheque not presented till the year end.
Annexure "G" attached

4 Audit of FDR

Parishad has maintained the FDR/STDR/TDR register while verification of the same, we found the followings irregularities

i. During the year few FDR gets matured and renewed however interest on the same is not booked in the cash book through the entry which is against the accounting principles.
Annexure "D" attached

ii. Office has not passed any entry in respect of TDS deducted by the bank if any on interest on FDR.

iii. FDR bank statement should be called from the bank where ever the FDR maintained to know about the TDS deducted by the banks.

5. Audit of Tenders and Bids – Proper Maintained

6. Audit of Grant and Loan

i. No loan taken during the year 2022-23. However following loans were taken by the office in earlier Years-
   (a) "Mukhyamantri Shahri Payjal Yojna" during the year 2013-14 to 15-16,
   (b) "Mukhyamantri Shahri Adhosanrachna Vikas Yojna " during the year 2016-17.

The Quarterly Loan installment against the above loan has been paying off timely.

ULB has generating the income from "Mukhyamantri Shahri Payjal Yojna .

ii. We have attached herewith the Statement of Grant for the year it appears from the same that there is a minus balance in few Grant's account it reflect

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that Inter utilization of grant from one head to another head which is unexplained by the office.

iii. On scrutiny it is found that Nagar Palika having banks account for maintaining all the grant funds which has a closing balance of Rs. 15,40,20,678/- as on 31/03/2024 however the balance of all the Grant fund cumulative as per register is Rs.19,89,51,232/- (Grant in aid chart, annexure "E" attached) the difference is unexplained by the office and seems as inter utilization of fund from one scheme to another.

iv. All the Grants fund which were received by the office under various scheme are taken in to account in main cash book rather than separate cash book.

7. Incidences relating to diversion of funds from capital receipt/ grants / loans to revenue expenditure and from one scheme / project to another

   i. On scrutiny of Ann"E" (Anudan Statement) we observed that expenditure is more than the grant received the same is meet out through inter utilisation of grants, neither adjustment made in the F.Y. 2022-23 nor in the year 2023-24. If there is a (-) amount in respect of any head no carried forward were made in the register.

   ii. On scrutiny it is found that Nagar Palika having banks account for maintaining all the grant funds which has a closing balance of Rs. 15,40,20,678/- as on 31/03/2024 however the balance of all the Grant fund cumulative as per register is Rs. 19,89,51,232/- (Grant in aid chart, annexure "E" attached) the difference is unexplained by the office and seems as inter utilization of fund from one scheme to another.

8. Bank Reconcilation Statement for any bank were not made available to us for our verification therefore entries pending could not be verified by us.

9. Neither NOC is issued to the shopkeepers for the loan provided nor any register maintained by the Nagar Palika regarding the loan distributed.

10. Transfer of Shop ownership is done through the medium of Note sheet, but register for the name transfer of previous and current owners is not maintained by the Nagar Palika.

11. Register in respect to the details of Immovable property is not maintained by the Nagar Palika.

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12. Details of the 30 years Shop, Lease renewals process are as follows :-

Market	Total Shop	30 Years Renewal Completed
Super market	30	12
Varistha Mool Shala	16	4
Jawahar Ganj	374	Pending
Tehsil Bangla	18	
Lal Bahadur Shastri Market	30	
GyanDeep	9	
Bus Stand	7	
Indra Complex	30	
Fateh Darwaza	44	
Gandhi Chowk Maidan		
Maharajpur Manas Bhawan		
Behind Varistha Mool Shala		
Budhwari Chowk		
Front of Filter Plant	4	
Lalipur Chowk	22	

9. OTHER:-

i. It seems from the records that in few months Ulbs has not deposited the EPF dues in time which attract the Damages and Interest u/s 7Q-14B of the EPF Act.

EPF			
Wages Months	**Due Date**	**Return Filing Date**	**Delay Day**
Apr-23	15/05/2023	07/02/2024	268
May-23	15/06/2023	14/03/2024	273
Jun-23	15/07/2023	01/05/2024	291
Jul-23	15/08/2023	29/05/2024	288
Aug-23	15/09/2023	29/05/2024	257
Sep-23	15/10/2023	03/07/2024	262
Oct-23	15/11/2023	08/11/2024	359
Nov-23	15/12/2022	Not File	Not File
Dec-23	15/01/2023	Not File	Not File
Jan-24	15/02/2023	Not File	Not File
Feb-24	15/03/2023	Not File	Not File
Mar-24	15/04/2023	Not File	Not File

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ii. TDS Return in respect of TDS on Salary & TDS on contractor's bills has been filled on time.

S. No.	Quarter	26Q/24Q Due Date	Filling Date 26Q	Filling Date 24Q	Delay Day
1	Q1	31/07/2023	26/09/2023	03/08/2023	57, 03
2	Q2	31/10/2023	22/11/2023	22/11/2023	0
3	Q3	31/01/2024	29/01/2024	29/01/2024	0
4	Q4	31/05/2024	22/05/2024	22/05/2024	0

iii. GST Collection Returns GST Return in respect of Collection under GST Rules has been filled on time except 5 months.

		GSTR-3B	
Months	Due Date	Return Filing Date	Delay Day
Apr – 2023	20/05/2023	06/06/2023	17
May – 2023	20/06/2023	06/06/2023	-
June – 2023	20/07/2023	20/07/2023	-
July -2023	20/08/2023	19/08/2023	-
August – 2023	20/09/2023	08/09/2023	-
Sept. – 2023	20/10/2023	30/11/2023	41
Oct.- 2023	20/11/2023	18/12/2023	28
Nov – 2023	20/12/2023	17/08/2024	241
Dec – 2023	20/01/2024	17/08/2024	210
Jan – 2024	20/02/2024	17/08/2024	179
Feb – 2024	20/03/2024	17/08/2024	150
March - 2024	20/04/2024	10/10/2024	173

iv. GST Return in respect of GST TDS Deducted under GST Rules has been filled on time except 1 month.

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GST Deduction Returns

GSTR-7			
Months	Due Date	Return Filing Date	Delay Day
Apr – 2023	10/05/2023	17/05/2023	7
May – 2023	10/06/2023	08/06/2023	-
June – 2023	10/07/2023	Nill	-
July -2023	10/08/2023	10/08/2023	-
August – 2023	10/09/2023	08/09/2023	-
Sept. – 2023	10/10/2023	10/10/2023	-
Oct.- 2023	10/11/2023	06/11/2023	-
Nov – 2023	10/12/2023	07/12/2023	-
Dec – 2023	10/01/2024	08/01/2023	-
Jan – 2024	10/02/2024	02/02/2024	-
Feb – 2024	10/03/2024	11/03/2024	1
March - 2024	10/04/2024	06/04/2024	-

v. Collection on GST amount on behalf on Government require to deposit within stipulated time otherwise will attract an interest an penal provision.

vi. While checking the Form-12C of the employees, audit team observed that,

(a) One of the Employee named Braj Mohan Maravi, has not mentioned his PAN no. in the Form-12C, also he has claimed the deduction of Rs.1,07,794/- u/s 80C, while only the details of Rs.74,194/- is mentioned in the form, which means he has taken excess deduction of Rs.33600/- and hence not paid the tax, payable as per Income Tax Act 1961.

(b) Employee named Sarfu Nisa Khan, has taken the deduction of Rs.1,63,804/- u/s 80C, while as per the Income Tax Act-1961, maximum deduction allowed u/s 80C is 1,50,000/-, hence she has taken the excess deduction 13,804/- and hence not paid the tax, payable as per Income Tax Act 1961.

vii. While checking the records regarding GPF / NPS / GPF LAON RECOVERY deducted from the salaries, audit team observed that, deduction is made but amount not deposited under GPF / NPS/ LOAN amount in to the employees respective GPF/NPS account since June 2021.

viii. Records regarding amount GPF / NPS deducted from the employee's salary is not maintained by the office.

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MUKESH KUMAR & CO.
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10. SUGGESTION :-

i. Security deposit register should be maintained in the office so that the liability on account of security deposit may be ascertained at any point of time or at the year end.

ii. Security deposit/deducted from the contractor or supplier should be kept in form of FDR or a separate bank account may be opened for the same, so that the money belongs to other could not be used by ULB.

iii. A register of FDR deposited by the contractor, if any, be maintained by the office.

iv. Bank reconciliation statement should be prepared either monthly or quarterly so the difference as pointed out above may be find out.

Place:- Mandla

Date:-

UDIN :-

FOR JAIN MUKESH KUMAR & CO.
CHARTERED ACCOUNTANTS

JAIN MUKESH KUMAR & CO. MANDLA 252560 CHARTERED ACCOUNTANTS

MUKESH JAIN
(PARTNER)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मण्डला

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

Name of ULB- MANDLA

Ann "C"

Name of Auditor- M/s. JAIN MUKESH KUMAR & CO.

Sr. No.	Parameters	Description		Observation in Brief	Suggestion
1	Audit of Revenue				
	राजस्व कर वसूली	Receipts in Lakhs			
		Year 2021-22	Year 2022-23		
(i)	संपत्तिकर	43.19	48.03	Medium Growth	Try to increase the collection
(ii)	समेकित कर	12.2	12.21	Poor Growth	Try to increase the collection
(iii)	नगरीय विकास उपकर	10.93	11.44	Poor Growth	Try to increase the collection
(iv)	शिक्षा उपकर	8.88	9.54	Medium Growth	Try to increase the collection
	कुल योग	**75.2**	**81.22**	Medium Growth	
	गैर राजस्व वसूली				
(i)	भवन भूमि किराया	30.06	22.29	Poor Growth	Try to increase the collection
(ii)	जल उपभोक्ता प्रभार	61.13	68.6	Medium Growth	Try to increase the collection
(iii)	ठोस अपशिष्ट प्रबंधन उपभेक्ता प्रभार	4.42	4.98	Medium Growth	
(iv)	अन्य कर / शुल्क	19.85	43.67	Medium Growth	Try to increase the collection
	कुल योग	**115.46**	**139.54**	Medium Growth	
	महा योग	**190.66**	**220.76**	Medium Growth	

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मण्डला

JAIN MUKESH KUMAR & CO. CHARTERED ACCOUNTANTS MANDLA 252560

Seal & Signature of Auditor

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

Name of ULB - MANDLA

Name of Auditor- M/s. JAIN MUKESH KUMAR & CO.

Sr. No.	Parameters	Description	Observation in Brief	Suggestion
2	Audit of Expenditure	See Audit Report Point No. 2 (i) , 2 (ii) & 2 (iii) also see point no 9(i) and (iV)	Payment is excess than the voucher	1. Proper Action should be taken
3	Audit of Book Keeping	See Audit Report Point No. 3 (i) to 3 (xi)	Difference Find Out as per Anne. "B"	1.Should be talied as early as possible 2.Proper Action should be taken
4	Audit of FDR	See Audit Report Point No. 4 (i) to 4 (iii)	1. FDR Register Maintain 2. Cash Book Entry not Passed	1. Should Maintend 2. Should Passed 3.Proper Action should be taken
5	Audit of Tenders/Bids	Proper	No	No
6	Audit of Grants & Loans	See Audit Report Point No. 6 (i) to 6 (iv)	Seprate Cash Book should be Kept	1. Proper Action should be taken 2. Seprate Cash Book should be Kept
7	Incidences relating to diversion of fund from capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	See Audit Report Point No. 7 (i) and 7(ii)	Interutilisation of grant from one scheme to another	1. Proper Action should be taken
8	Any Other a) percentage of revenue Expenditure (Establishment, Salary, Operation & Maintenance) with Receipts to revenue receipts (Tax and non tax) excluding octroi, Entry taz, Stamp Duty and other grants etc.	RECEIPT AND PAYMENT NOT PREPARED	NA	Office should prepared the Receipt & Payment A/c along with Income and Expenditure account in every year
	b) Percentage of Capital Expenditure with respect to Total Expenditure	RECEIPT AND PAYMENT NOT PREPARED	NA	Office should prepared the Receipt & Payment A/c along with Income and Expenditure account in every year
9	Whether all the temporary advances have been fully recovered or not.	No Advance During Current Year also see Point 3 (vi) Annexure "B"	NA	NA
10	Whether bank reconciliation statements is being regularly prepared.	Not Prepared	NA	Office should prepared the Bank Reconciliation in every month

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Seal & Signature of Auditor

परिशिष्ट "द"

Revised Abstract Sheet For Reporting on Audit Paras

2023-24 INCOME & EXPENDITURE INFORMATION

S.No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS: PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSINGED REVENUE	REVENUE GRANTS CONTRIBUTION & SUBSIDES	OTHER INCOME	CAPITAL RECEIPTS: CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	TOTAL RECEIPTS	REVENUE EXPENDITURE: ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTANANCE CHARGES	[illegible]	[illegible]	[illegible]	[illegible]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	JABALPUR	MANDLA	MANDLA	NAGAR PALIKA	4721184	10571683	7495735	6964014	85616498	28424664	11847713	0		74090361		229731852	[illegible]	[illegible]	22396634	[illegible]	[illegible]	[illegible]	[illegible]

नोट: 1. उपरोक्त परिशिष्ट 'द' के अन्तर्गत आय एवं व्यय ऑफिस द्वारा Tally Data से Provide किया गया।

2. ऑफिस द्वारा Manual Cash Book संधारण की जा रही है जिसमें Opening Balance 174283133.00 है Tally Data के आय एवं व्यय Entry के अनुसार Manual Cash Book का Closing Balance [illegible] होना चाहिए परन्तु Manual Cash Book का Balance 164725223.00 है अतः Difference 28823412.00 है जो [illegible] किया गया है।

3. उपरोक्त Point 2 के अनुसार Cash Book में Totaling Mistake [illegible] Tally Data में Manual Cash Book में आय एवं व्यय की Entry करने में Mistake का होना नहीं नकारा जा सकता।

4. Loan Repayment में मूलधन एवं ब्याज की राशि ऑफिस द्वारा अलग-अलग उपलब्ध नहीं कराई गई।

5. हुडको से पूर्व में लिये ऋण की मूलधन एवं ब्याज की राशि [illegible] 3217911/- रुपये जमा की गई परन्तु Tally में लिये गये Loan की राशि Liability में नहीं है अतः Tally में की गई Entry के अनुसार Investment में दिखाया गया है।

	MANUAL CASH BOOK
Opening Bal. 1.4.23	174283133
Receipts as per tally data	229731852
Payments as per tally data	268113174
Closing Bal should be	135901811
Closing as per manual cah book	164725223
difference (unexplained)	28823412

JAIN MUKESH KUMAR & CO.
MANDLA
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Name & Signature of Auditor (CA)
Name of Auditor (CA): JAIN MUKESH KUMAR & CO.
Firm Reg. No. 006767C
Membership No. 075143
Contact No. 9425163638
E-Mail: MKJCA92@GMAIL.COM

मुख्य नगर पालिका अधिकारी
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NAGAR PALIKA PARISHAD MANDLA
ADVANCE REGISTER FY 2023-24
ANNEXURE 'B'

S.No.	Date	Name	Amt.	Balance
1	19/09/2001	Sant Lal Tekam	4,340.00	4,340.00
2	16/08/2005	Raghvendra Rajak	3,800.00	3,800.00
3	05/11/2001	Jaydev Panchbhai	2,370.00	2,370.00
4	10/01/2005	Vimla Prasad Dubey	450.00	450.00
5	01/12/2007	D D Kumhre	15,000.00	15,000.00
6	28/05/2012	SHIV KUMAR SONI	55,000.00	55,000.00
7	09/05/2008	SURENDRA SINGH	556.00	556.00
		Total	81,516.00	81,516.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मण्डला

JAIN SATISH KUMAR & CO.
MANDLA
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NAGAR PALIKA PARISHAD MANDLA

ANNEXURE 'C'

S.No.	Date	Voucher No.	Particular	Amount	Remark
1	27/02/2024	1072	Hudco Pey Jal Yojana	10,59,164.00	President Sign not available in the Voucher
2	28/02/2024	1073	Weekly market collection	3,98,300.00	President Sign not available in the Voucher
3	13/03/2024	1138	Antyosthi Sahayta Rashi	10,000.00	Supporting Voucher not attached
4	18/03/2024	1159	Chanan Sayantra Grah	7,33,948.00	President Sign not available in the Voucher

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नगर पालिका परिषद मण्डला

JAIN MUKESH KUMAR & CO.
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NAGAR PALIKA MANDLA
FDR MATURED AND RENEWED YEAR 2023-24
ANNEXURE 'D'

S.No.	Bank	A/c No.	Date of Maturity	FDR	FDR MATURITY	INTEREST
2	SBI	80771860155	29/06/2020	39,75,423.00		0.00
3	SBI	80772011892	29/01/2020	2,14,23,278.00		0.00
Total				39,75,423.00	-	-

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नगर पालिका परिषद मण्डला

JAIN MUKESH KUMAR & CO.
CHARTERED ACCOUNTANTS
MANDLA
[illegible]

NAGAR PALIKA PARISHAD MANDLA

STATEMENT OF GRANT IN AID FY 2023-24 (AS PER GRANT REGISTER)

ANNEXURE 'E'

क्र.	मद	प्रा. शेष	प्राप्त अनुदान	कुल योग	प्राप्त अनुदान से व्यय	अन्य मदो से व्यय	शेष	रिमार्क: कार्यालय द्वारा बताया गया बैंक खाता विवरण	रिमार्क: कार्यालय द्वारा बताया गया Excess खर्च का विवरण
1	2	3	4	5	6	8	9	10	11
1	मूलभूत सुविधा	3107281	11562955	14670236	8692453	0	5977783	SBI-10957670417	
2	राज्य वित्त	996624	23545950	24542574	19274429	0	5268145	SBI-10957670417	
3	सडक मरम्मत	1376844	7862814	9239658	450798	0	8788860	SBI-10957670417	
4	मुख्यमत्री अधोसंरचना द्वितीय चरण	10038276	13100000	23138276	7264979	0	15873297	SBI-10957670417 ALLAHABAD - 50150860212	
5	मुख्यमंत्री अधोसंरचना द्वितीय चरण	10000000	0	10000000	6513212	0	3486788	SBI-10957670417 ALLAHABAD - 50150860212	
6	स्वच्छ भारत मिशन	629022	0	629022	0	0	629022	SBI-10957670417	
7	14 वे वित्त आयोग+15 वें वित्त आयोग बेसिक अनुदान	1505832	6827203	8333035	6787616	0	1545419	SBI-10957670417	
8	मुख्य मंत्री घोषणा धर्मशाला रगरेज घाट	19210825	6000000	25210825	1500000	0	23710825	Axis Bank - 917010057163550	
9	फायर / आपात कालीन	1392000	0	1392000	0	0	1392000	SBI-10957670417	
10	15 वें वित्त आयोग निर्दिष्ट अनुदान	56195465	10240806	66436271	12038109	0	54398162	SBI-10957670417	
11	मुख्यमत्री अधोसरचना तृतीय चरण	5189399	0	5189399	696662	0	4492737	SBI-10957670417	
12	SDRF	9768616	4201000	13969616	10838942	0	3130674	SBI-10957670417	
13	कायाकल्प	9900000	5223000	15123000	12407913	0	2715087	SBI-10957670417	
14	अज्ञात अनुदान	25620000	3333333	28953333			28953333	SBI-10957670417	

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	CM मानिट	0	12400000	12400000	1980883		10419117		
16	मा नर्मदा कुंभ	2666301	0	2666301	0	0	2666301	SBI -53030495062	
17	13 वे वित्त आयोग	8509137	0	8509137	0	0	8509137	SBI-10957670417	
18	विशेष वेसिक एरिया	0	0	0	0	0	0		
19	जलकष्ट निवारणार्थ	0	0	0	0	0	0		
20	आदिवासी उपयोजना	0	0	0	0	0	0		
21	विशेष प्रावधान	21785491	0	21785491	0	0	21785491	UBI - 418802010024473	
22	आइ.एच.एस.डी.पी. योजना	3007365	0	3007365	0	0	3007365	SBI-10957670417	
23	12 वें वित्त आयोग	764388	0	764388	0	0	764388	SBI-10957670417	
24	मुख्यमंत्री शहरी पेयजल योजना	0	0	0	0	0	0		
25	मुख्यमंत्री शहरी अधोसंरचना	-3122790	0	-3122790	0	0	-3122790	SBI-10957670417	निकाय निधि
26	मुख्यमंत्री शहरी स्वच्छता मिशन	-6080301	0	-6080301	0	0	-6080301	Axis Bank - 917010057163550	निकाय निधि
27	केन्द्र प्रायोजित योजना	4992548	0	4992548	0	0	4992548	SBI-10957670417	
28	लोक सेवा गारन्टी	-291	0	-291	0	0	-291		निकाय निधि
29	सुलभ काम्पलेक्स	-527309	0	-527309	0	0	-527309	SBI-10957670417	निकाय निधि
30	यू.आई.डी.एस.एस.एम.टी.	-3486082	0	-3486082	0	0	3486082	SBI -53030495062	निकाय निधि
31	सूचना शिक्षा एवं सम्प्रेषण	-443463	0	-443463	0	0	-443463		निकाय निधि
32	विभिन्न अन्य अनुदान (एकात्मयात्रा) (2 नल जल कनेक्शन)	224211	0	224211	0	0	224211	SBI-10957670417	
33	मोबाइल टायलेट	-119222	0	-119222	0	0	-119222	SBI-10957670417	निकाय निधि
	कुल योग	**183100167**	**104297061**	**287397228**	**88445996**	**0**	**198951232**		

उपरोक्त **STATEMENT** के संबंध मे **Notes** अलग से संलग्न है।

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मण्डला

JAIN MUKESH KUMAR & CO.
MANDLA
252560
CHARTERED ACCOUNTANTS

नगर पालिका परिषद मण्डला 2023–24

संलग्न ANNEXURE 'E' से संबंधित Notes

1. जिस अनुदान मद में प्राप्त अनुदान निरंक है, उस मद में प्रारंभिक शेष पूर्व वर्ष के ANNEXURE 'E' के अंतिम शेष से लिया गया है।
2. किसी मद के अंतिम शेष में (–) ऋणात्मक राशि आ रही है अतः उस मद में प्राप्त अनुदान से ज्यादा खर्च कर दिया गया है। ऐसा भी हो सकता है एक योजना की राशि दूसरी योजना मे उपयोग की गई है जिसका विवरण उपलब्ध नही कराया गया है।
3. उपरोक्त स्टेटमेंट अनुदान पुंजी में मदों के अंतर्गत प्रांप्त अनुदान एवं संबंधित मदों में व्यय से बनाया गया है किसी भी प्रकार के वाउचर का Verification नहीं किया गया है।
4. उपरोक्त स्टेटमेंट वर्ष 2023–24 के अनुदान पंजी से बनाया गया है। अनुदान पंजी में प्रत्येक मद के अंतर्गत प्रारंभिक शेष ANNEXURE 'E' (ऑडिट रिर्पोट में संलग्न) से नही लिया जाता है । अतः संलग्न ANNEXURE 'E' अनुदान पंजी में लिखित विवरण से बनाया गया।
5. अनुदान पंजी में शीश पेंसिल से प्रविष्टि / टोटल किया गया है एवं साथ ही कुछ मदो में मुख्य कार्यपालन अधिकारी के हस्ताक्षर नही पाये गये।
6. कार्यालय द्वारा बताया गया है कि जिन मदो में अंतिम शेष (–) Minus राशि आ रही है वह निकाय निधि मद से किया गया है, परन्तु इस बाबद कोई प्रमाण प्रस्तुत नही किया गया है।
7. मुख्य मंत्री घोषणा धर्मशाला रंगरेज घाट ग्रांट रजिस्टर पेज न0 47 मे 05/02/2018 की प्रविष्टि 60,00,000/– रूपये वर्ष 2023–24 मे की गई है, एवं कुल योग मे जोडा गया है अतः उपरोक्त Annexure मे प्राप्त अनुदान मे दिखाया गया है।
8. Annexure-E के क्रमांक 16 से 33 तक के मदो की प्रविष्टि ग्रांट रजिस्टर मे नही है चूंकि पूर्व के वर्षो के ऑडिट मे Annexure-E सम्मलित था, अतः संबंधित मद का पूर्व वर्ष का अंतिम शेष को इस वर्ष के प्रारम्भिक शेष मे दिखाया गया है।
9. GIS / FAMILY BENEFIT AND PENSION Contribution की कटौती के पश्चात नगरीय विकास संचालनालय भोपाल चुंगीक्षति पूर्ती की राशि 01/04/2023 से

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31/03/2024 तक 7,80,12,380/- (as per Tally Data) प्रदान की गई है, परन्तु Grant Register मे चुंगीक्षति पूर्ती का Head नही बनाया गया है। उक्त राशि से निम्न भुगतान किया गया है।

(a) वेतन एवं भत्ता अधिकारी/कर्मचारी - 8,64,26,413/-
(b) मस्टर पेमेंट अस्थाई कर्मचारी - 2,42,50,235/-
(c) ई.पी.एफ. - 32,65,255/-
(d) एन.पी.एस - 3,23,071/-
(e) Arrears Salary - 1,30,537/-
(f) अवकाश नगदीकरण एवं अन्य - 21,84,076/-

Ecess भुगतान निकाय निधि से किया गया है।

10. फायर/आपात काल मद यह योजना केन्द्र प्रायोजित योजना है, स्टेट बैंक के खाता क्रमांक 10957670417 मे प्राप्त है।
11. प्रधानमंत्री आवास योजना यह योजना केन्द्र प्रायोजित योजना है, यूनियन बैंक के खाता क्रमांक 418802010024473 मे प्राप्त है।
12. इलाहाबाद खाता क्रमांक 50150860212 4-5 वर्ष से कोई लेन देन नही हुआ है।
13. UNION BANK OF INDIA A/c - 418802010024474 संचित निधि निकाय आय का 5 प्रतिशत जमा हेतु।
14. UNION BANK OF INDIA A/c – 418802010008890 सांसद विधायक निधि केश बुक अलग से संधारित की जाती है अनुदान पंजी में नही है।
15. BANK OF MAHARASHTRA A/c- 60161222966 NULM YOJANA पूर्व के कई वर्षो से कोई लेनदेन नही है।

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NAGAR PALIKA PARISHAD MANDLA
FY 2023-24
ANNEXURE 'F'

MAIN CASH BOOK				
			31/03/2023	31/03/2024
Cash Book Balance			17,42,83,133.00	16,47,25,223.00
S.No	Bank Name	A/c No.	Pass Book Bal. 31/03/2023	Pass Book Bal. 31/03/2024
1	ALLAHABAD	50150860212	86,374.00	88,781.00
2	HDFC	27131450000015	1,00,50,243.00	1,20,15,256.00
3	SBI	53030495062	61,38,913.00	51,09,929.00
4	SBI	10957670417	18,24,71,584.00	14,89,10,749.00
5	AXIS BANK	913010028107398	10,51,808.00	3,33,070.00
6	AXIS BANK	917010057163550	99,80,932.00	98,95,122.08
7	UNION BANK OF INDIA	418802010024474	1,84,09,283.00	2,08,26,910.00
		Total	**22,81,89,137.00**	**19,71,79,817.08**
	Difference		**(5,39,06,004.00)**	**(3,24,54,594.08)**

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ANNEXURE 'G'

YOJANA WISE

S.No.	Yojana Name	Bank Name	A/c No.	Cash Book 31/03/2023	Pass Book 31/03/2023	Difference	Cash Book 31/03/2024	Pass Book 31/03/2024	Difference
1	[illegible]	UBI	418802010008890	64,08,168.00	68,33,725.00	(4,25,557.00)	65,91,033.00	[illegible]	[illegible]
2	[illegible]	BOM	60161222966	34,15,107.00	33,51,294.00	63,813.00	35,45,184.00	[illegible]	[illegible]
3	[illegible]	UBI	418802010024473	7,86,14,423.00	7,88,66,059.00	7,88,66,059.00	9,58,89,427.00	[illegible]	[illegible]
			Total	8,84,37,698.00	8,90,51,078.00	7,85,04,315.00	10,60,25,644.00	10,91,50,343.00	[illegible]

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NAGAR PALIKA MANDLA
SHOP RENT REGISTER FY 2023-24
ANNEXURE 'H'

क्र	दुकान क्रमांक	दुकानदार का नाम	किराया अनुबंध	ऑफर राशि का 2 % मासिक किराया	बकाया किराया	प्रीमियम राशि बकाया	ब्याज राशि बकाया	रिमार्क
ULB has not provided the deatails toward the rent dues since server was hang for a long period.								

NAGAR PALIKA PARISHAD MANDLA
TAX COLLACTION FY 2023-24
ANNEXURE 'I'

S.No.	Receipt book/ No.	Amt.	Remark
On Test basis checking we found that the amount was deposited timly.			

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डी.पी.आर. से हितग्राही के नाम विलोपित एवं उनके द्वारा राशि निकाय को अप्राप्त

क्रं.	डी.पी. आर.	वार्ड का नाम	हितग्राही का नाम	पिता/पति का नाम	व्हा. नं.	दिनांक	राशि (लाख में)	व्हा. नं.	दिनांक	राशि	व्हा. नं.	दिनांक	राशि	कुल राशि (लाख में)	रिमार्क
1	972	सरदार पटैल वार्ड	श्रीमति शकुन परते	श्री हेमराज परते	689	01/05/2018	1.00							1.00	
2	972	शहीद उदय चंद वार्ड	श्रीमति रत्ना जैन	श्री अरविन्द जैन	1005	09/05/2018	1.00							1.00	
3	325	डॉ. राजेन्द्र प्रसाद वार्ड	श्री संतोष	श्री राजेन्द्र कछवाहा	1256	08/05/2018	1.00							1.00	

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प्रधानमंत्री आवास योजना के अंतर्गत निकाय द्वारा हितग्राही को अतिरिक्त भुगतान परन्तु पूर्ण अंश अप्राप्त

S.N.	DPR	IDD	WARD NAME	NAME	FATHER NAME	MO.NO.	ACCOUNT NO.	BANK NAME	IFSC CODE	AMMOUNT	REMARK	
1	641	214	JAWAHAR WARD	SHYAMA BAI BARMAIYA	UMA SHANKAR		2912021010000503	CORPORATION BANK	CORP0002912	0.280	30 हजार अधिक भुगतान	रसीद क्रमांक [illegible] दिनांक 19/05/2020 को [illegible] जमा किया गया है [illegible] राशि शेष है
2	641	374	RADHA KRISHNAN WARD	SUSHMA TEKAM	PHOOL SINGH TEKAM		0310000102139938	PUNJAB NATIONAL BANK	PUNB0249800	1.00	1 लाख अधिक भुगतान	दिनांक 30/05/2020 को निकाय के खाते मे 25000 जमा किया गया है 75000 राशि शेष है
3	641	511	SINHWAHINI WARD	santosh ravat	lalaman ravat		50100077121521	HDFC BANK LTD	HDFC0002713	0.18	0.18 हजार अधिक भुगतान	
4	585	449	SINHWAHINI WARD	Devendra Barmaiya	BRAJ KISHOR BARMAIYA	9009068529	63047157029	STATE BANK OF INDIA	SBIN0000421	0.68	0.68 हजार अधिक भुगतान	
5	585	584	TILAK WARD	Dilip Khatik	RAM SWARUP	7470363365	291202101000461	CORPORATION BANK	CORP0002912	0.10	0.10 हजार अधिक भुगतान	
6	216	190	SARDAR BHAGAT SING WARD	BHAGWATI BAI	LOCHAN SINGH		418802120000429	UNION BANK OF INDIA	UBIN0541885	0.50	0.50 extera payment	
7	641	232	JWALA JI WARD	RAMESH NANDA	CHIROUNGI	6266282848	34462257765	STATE BANK OF INDIA	SBIN00171	0.30	0.30 हजार अधिक भुगतान	
8	216	135	MAHATMA GANDHI WARD	CHOTE LAL NANDA	PHULCHAND NANDA		60180583688	BANK OF MAHARASHTRA	MAHB0000788	1.00	1 लाख अधिक भुगतान	

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