

## कार्यालय नगरपरिशद बम्हनीबंजर जिला मंडला

स्टेशन रोड बम्हनी बंजर 481771 ई गेल cmobamhanibanjar@mpurban.gov.in

कमांक / न0प0 / 2022-1732

मंडला दिनांक 31/12/22

प्रति,

आयुक्त महोदय  
नगरीय प्रशासन एवं विकास  
भोपाल।

विषय:- नगरीय निकायो के सी ए द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2020-21 प्रेषित करने के संबंध मे।

संदर्भ:- संचालनालय का पत्र कमांक आडिट बजट / 4 (क) / 21742 भोपाल दिनांक 21.12.2021

उपरोक्त विषयांतर्गत संदर्भित पत्र के संबंध मे यह कि वर्ष 2020-21 नगर परिषद बम्हनी बंजर के लेखाओ की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध मे आडिट रिपोर्ट संलग्न कर सादर प्रेषित है।

संलग्न:- उपरोक्तानुसार



(मीना पटेल)

मुख्य नगर पालिका अधिकारी  
नगर परिषद बम्हनी बंजर

**M/s. SHUKLA AGRAWAL & KHANDELWAL**  
**Chartered Accountants**  
**Opposite State Bank of India, Bara Patthar Seoni ( M.P.) 480661**  
**Mob. No. 8770128944**

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To

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

**AUDIT REPORT**

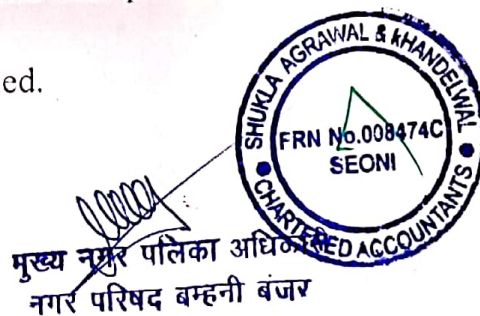
We have examined the Books of account and relevant vouchers of different sections of Nagar Parishad, Bamhani, Distt. Mandla (M.P.) for F.Y. 2020-21. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit and section wise audit report, observation & suggestions are as under :-

**REVENUE SECTION :-**

We have examined the Books of account and relevant vouchers of revenue section of Nagar Parishad, Bamhani, Dist. Mandla (M.P.) for the F.Y. 2020-21. and report that:-

**1. Audit of Revenue**

- i. We have conducted the audit of revenue from various sources.
- ii. Cashier has deposited the collection in to the bank within stipulated time.
- iii. We have checked the revenue receipts from the receipts books and found few irregularities.  
As Per annexure "A" attached.



- iv. 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 targets, details for the same are as follows.

**(i) CURRENT YEAR'S**

S. No.	Particulars	Target		Achievements	
		Amount	Percentage	Amount	Percentage
1	Property Tax	265504	100%	203299	76.57%
2	Samekit Tax	316466	100%	121682	38.45%
3	Water Tax	921600	100%	504449	54.73%
4	Edu. Cess	25180	100%	12743	50.60%
5	Atirikt Tax	55398	100%	12394	22.37%
6	Nagriya Vikas Upkar	86437	100%	53679	62.10%
7	Bhawan Bhumi Rent	753290	100%	469404	62.31%
Total		2423875	100%	1377650	52.45%

**(ii) PREVIOUS YEAR'S**

S. No.	Particulars	Target		Achievements	
		Amount	Percentage	Amount	Percentage
1	Property Tax	143322	100%	52952	36.94%
2	Samekit Tax	636052	100%	105392	16.56%
3	Water Tax	1317345	100%	121915	09.25%
4	Bhawan Bhumi Rent	1093858	100%	170158	15.55%
5	Nagriya Vikas Upkar	29660	100%	13427	45.26%
6	Edu. Cess	7958	100%	3149	39.57%
7	Atirikt Tax	5024	100%	2725	54.06%
Total		3233219	100%	718316	

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(xi) While going through the records if it 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. 32.33 lakhs however achieved (collection) only Rs. 13.77lakhs which is 52.45% of current year demand.

(b) Previous year demand Rs. 32.33 lakh against which achievement (Collection) Rs. 4.69 lakhs which is only 31.03% of the target.

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

Comparison chart attached :-

क्र०	करों के नाम	लेखा शाखा केश बुक अनुसार	राजस्व बसूली अनुसार	अंतर राशि
1	संपत्तिकर सनहाल	226,740.00	203,299.00	23,441.00
2	संपत्तिकर बकाया	53,680.00	52,952.00	728.00
3	समेकित कर सनहाल	116,646.00	121,682.00	-5,036.00
4	समेकित कर बकाया	101,474.00	105,392.00	-3,918.00
5	नगरीय विकास उपकर सनहाल	49,807.00	53,679.00	-3,872.00
6	नगरीय विकास उपकर बकाया	14,795.00	13,427.00	1,368.00
7	शिक्षा उपकर सनहाल	18,947.00	12,743.00	6,204.00
8	शिक्षा उपकर बकाया	3,074.00	3,149.00	-75.00
9	भवन भूमि किराया सनहाल	486,124.00	469,404.00	16,720.00
10	भवन भूमि किराया बकाया	167,446.00	170,156.00	-2,710.00
11	जल कर सनहाल	514,175.00	504,449.00	9,726.00
12	जल कर बकाया	138,480.00	121,915.00	16,565.00
14	अतिरिक्त कर सनहाल	12,013.00	12,394.00	-381.00
15	अतिरिक्त कर बकाया	3015	2,725.00	290.00
	<b>Total</b>	<b>1,906,416.00</b>	<b>1,847,366.00</b>	<b>59,050.00</b>

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## 2. Audit of Expenditure

i. 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 Date
1	Q1	31/03/2021	25/07/2020	-	0
2	Q2	31 /03/2021	16/10/2020	-	0
3	Q3	31/01/2021	27/01/2021	-	0
4	Q4	15/07/2021	14/05/2021	-	0

ii. GST Collection Returns GST Return in respect of Collection under GST Rules has been filled on time except 2 months.

S. No.	Month	Due Date	Filling Date	Delay Date
1	December 20	22/01/2021	17/03/2021	55 Day
2	January 21	20/02/2021	20/03/2021	25 Day
3	Febuary 21	20/03/2021	20/03/2021	-
4	March 21	19/06/2021	03/05/2021	-

iii. 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.

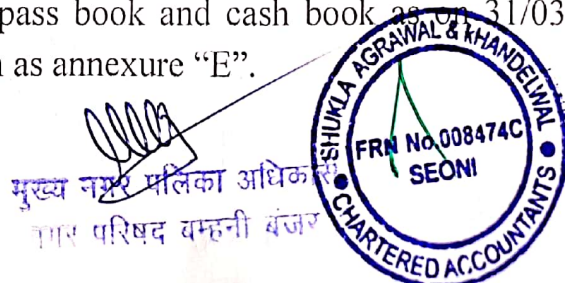
1	देवेन्द्र राय	रामचरण	वार्ड क्र. 10	बम्हनी	100,000.00	पक्का मकान	24/07/2018 40,000.00	शेष राशि 60000 वापसी की कार्यवाही की जा रही है।
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### 3. Audit of Book Keeping

- 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. In electric item register voucher no. were not mentioned as a result it takes lot of time to find out the particular entry.
- iii. 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.
- iv. 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.
- v. Security deposit Bank Guarantee and performance Guarantee register were not maintained by the office.
- vi. 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.
- vii. Parishad has maintained the advance register however no advance given during the year.
- 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) B.R.G.F. Cash Book
  - (d) Samajik Suraksha Pension
- ix. *We have drown a statement of main cash book balance with individual bank balances as on 31/03/2020 and 31/03/2021 which does not tallied with the respective cash book balances and a difference of Rs. 2345187/- and - 19136225.20/- respectively arise which is unexplained by the office. (Annexure "D" attached)*
- x. Yojanawise balance with the pass book and cash book as on 31/03/2020 and 31/03/2021 is attached herewith as annexure "E".



- xi. Voucher Number were not maintained in movable Fixed Assets register as a result of this it happened trace the good entered in the register or not.
- xii. In cashier cash book we found that on 01/09/2020 & 02/09/2020 CMO signature were not available.
- xiii. Office has not prepared any financial statement such as Receipts & Payment Account Income & Expenditure account and Balance Sheet for the Financial year 2020-21 as mentioned in the assignment letter vide point no. 3, hence we are unable to make any comments thereon.

#### 4. Audit of FDR

- i. . Parishad has not maintained any FDR/STDR/TDR register even though they have such deposits, while going through the records we found the followings.
- ii. 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.

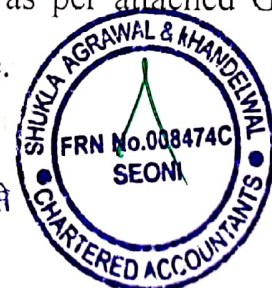
S.No.	Date	Bank	FDR	Maturity	No entry of Interest
1	12/2/2020	CBI	7,84,446.00	9,43,457.00	1,59,011.00
2	12/10/2018	SNKG Bank	8,19,051.00	9,93,843.00	1,74,792.00
3	02/02/2019	HDFC Bank	9,55,205.84	10,19,651.84	64,446.00

#### 5. Audit of Tenders and Bids – Proper Maintained

#### 6. Audit of Grant and Loan

- i. On scrutiny it is found that Nagar Palika having banks account with State Bank of India Mandla A/c No. 53030480191 for maintaining all the grant funds which has a closing balance of Rs. 37648238.80/- as on 31/03/2021 respectively however the balance of all the Grant fund is Rs. 51560390.52/- as per attached Grant utilization chart the difference is unexplained by the office.  
As Per annexure “C” attached.

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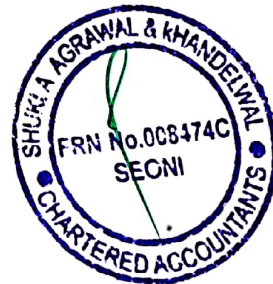
- ii We have attached herewith the Statement of Grant for the year it appears from the same that there is a minus balance in Grant's account it reflect that Inter utilization of grant from one head to another head which is unexplained by the office.

7. Whether bank reconciliation statements is being regularly prepared-

- i. Bank reconciliation statements of the following banks are submitted herewith.

S. No.	Bank Name	A/c No.	Head	Cash Book Amt.	Pass Book Amt.	Difference
1	CBI	2265693113	Nagar Palika Nidhi	1328834.83	1328379.93	454.90
2	ICICI	301000463	Pos Machine Nikay Nidhi	110209.54	110209.54	Nil
3	SBI	53030480191	Shasan Anudan Chungi	37648238.80	37648026.78	212.02
4	SBI	36500079191	Pradhan Mantri Awas yojana	17694775.50	17694775.50	Nil
5	CBI	2265693215	SANCHIT NIDHI	2102129.56	2102129.56	Nil
6	Axix Bank	42107912	Nagar Palika Nidhi	123736.27.00	123736.27.00	Nil
7	HDFC	852	Sambal Yojana	20796.00	20769.00	Nil

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**9. SUGGESTION:-**

- (a) When advance in sanctioned entry in advance register should be entered immediately and get the sign of CMO in the advance register also.
- (b) 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.
- (c) 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 other's money could not be used by parishad.
- (d) A register of FDR deposited by the contractor, if any, be maintained by the office.

Place: -Seoni

Date:- 14/03/2022

मुख्य नगर पालिका अधिकासी  
नगर परिषद बम्हनी बंजर



# Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB-BAMHANI BANJAR

Name of Auditor- M/s. SHUKLA AGRAWAL & KHANDELWAL

Sr. No.	Parameters	Description		Observation in Brief	Suggestion
1	Audit of Revenue				
	राजस्व कर वसूली	Receipts in Rs			
		Year 2019-20	Year 2020-21	Growth	
(i)	संपत्तिकर	328689	408826	LESSER GROWTH	Try to increase the collection
(ii)	समेकित कर	367310	952518	LESSER GROWTH	Try to increase the collection
(iii)	नगरीय विकास उपकर	84169	116097	LESSER GROWTH	Try to increase the collection
(iv)	शिक्षा उपकर	21711	33138	LESSER GROWTH	Try to increase the collection
	कुल योग	801879	1510579	LESSER GROWTH	
	गैर राजस्व वसूली				
(i)	भवन भूमि किराया	494560	1847148	LESSER GROWTH	Try to increase the collection
(ii)	जल उपभोक्ता प्रभार	845460	2238945	LESSER GROWTH	Try to increase the collection
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार				
(iv)	अन्य कर/शुल्क	19065	60422	LESSER GROWTH	Try to increase the collection
	कुल योग	1359085	4146515		
	महा योग	2160964	5657094		

Seal & Signature of Auditor



मुख्य नगर पालिका अधिकासी  
नगर परिषद बम्हनी बंजर

**Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21**

Name of ULB- BAMHANI BANJAR

Name of Auditor- M/s. SHUKLA AGRAWAL & KHANDELWAL

Sr. No.	Parameters	Description	Observation in Brief	Suggestion
2	Audit of Expenditure	See Audit Report Point No. 2 (i) to 2 (iii)		1. Proper Action should be taken
3	Audit of Book Keeping	3(i) to 3 (xiii)	Difference Find Out as per Annexure "D" & "E"	1. Should be tallied as early as possible 2. Proper Action should be taken
4	Audit of FDR	4 (i) & 4(ii)	1. FDR Register Not 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	6 (i)& (ii)	Taken in Main Cash B	Seprate Cash Book 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	Nil	Nil	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 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 Income and Expenditure account in every year
9	Whther all the temporary advances have been fully recovered or not.	NO ADVANCE DURING THE YEAR	NO ADVANCE	ADVANCE REGISTER TO BE MAINTAINED
10	whther the Bank Recociliation statement have been regularly prepared.	7 (i)	SHOULD BE PREPAR	Office should prepared the Bank Reconciliation in every month

Seal & Signature of Auditor

मुख्य नगर पालिका अधिकारी  
नगर परिषद बम्हनी बंजर





NAGAR PALIKA PARISHAD BAMHANI BANJAR  
TAX COLLECTION FY 2020-21  
ANNEXURE 'A'

S.No.	Taxcalactor Name	Book/Receipt No. / Date	Amt.	Remark
1	अजेन्द्र पटेल	18/05/2020-75/01 to 02	612.00	मोहरर के कर संग्रहण पंजी में निम्न दिनांक को केशियर के हस्ताक्षर एवं सील नहीं है।
2		19/05/2020 -75/03 to 05	2,224.00	
3		21/05/2020 -75/06	244.00	
4		22/05/2020-75/07 to 75/11	2,341.00	
5		05/08/2020-76/47	248.00	
6		09/09/2020 -76/73&74	1,212.00	
	रज्जन	25/09/2020-74/91		संग्रहण पंजी में रसीद क्र 74/91 की प्रविष्टि नहीं है।
7	धनुआ उइके	18/05/2020-73/02 to 04	1,035.00	मोहरर के कर संग्रहण पंजी में निम्न दिनांक को केशियर के हस्ताक्षर एवं सील नहीं है।
8		22/04/2020-73/01	120.00	
7	अतुल चौरसिया	27/06/2020-322/18	100.00	संग्रहण पंजी में रसीद क्र 322/18 की प्रविष्टि 50रुपये की गई है।
8		19/10/2020-147/30	75.00	संग्रहण पंजी में रसीद क्र 147/30 की प्रविष्टि 60रुपये की गई है।

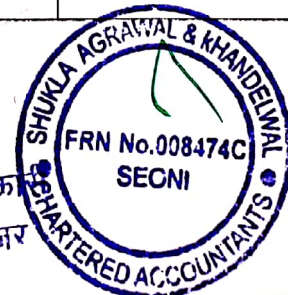


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नगर परिषद बम्हनी बंजर

# SHOP RENT REGISTER

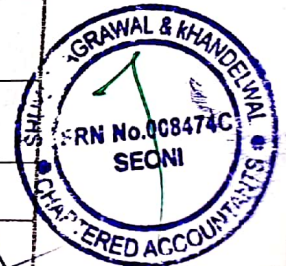
S.No.	Shop no.	Shop owner	Shop rent outstanding	
शंकर चौक				
1	08	मनोज कुमार सोनी	5,124.00	
2	09	कोमल सोनी	57,123.00	
3	10	अनिल सोनी	13,645.00	
4	11	अरुण लखेरा	39,368.00	
राब्जी मार्केट दुकान				
5	13	अजय पटेल	34,290.00	
6	21	विनोद कुम्हरे	14,250.00	
7	22	रांत कुमार	14,250.00	
वन विभाग बाउंड्री				
5	01	सुनुआ गौड़	39,469.00	
6	02	लखन यादव	40,491.00	
7	05	दुर्गेश मोंगरे	36,299.00	
7	08	अजय चंद्रोल	21,780.00	
नवीन कॉम्प्लेक्स				
5	26	निर्मला सिंगौर	31,614.00	
6	23	याम सिंगौर	112,130.00	
पार्क स्थित दुकान				
5	02	पंजू झारिया	15,684.00	
6	01	लक्ष्मी खेमानी	126,544.00	
सराफा स्थित दुकान				
1	01	प्रकाश सराफ	63,621.00	
2	02	प्रकाश सराफ	63,621.00	
3	03	प्रकाश सोनी	62,685.00	
4	04	बीना बाई	62,838.00	
5	05	प्रकाश/ संतोष	62,838.00	
6	06	सुजीत नाहटा	62,838.00	
7	07	मुरलीधर सोनी	63,621.00	

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नगर परिषद बम्हनी बंजर



NAGAR PARISHAD BAMHANI BANJAR  
GRANT IN AID FY 2020-21(AS PER REGISTER )  
ANNEXURE 'C'

क्र.	मद	प्रा. शेष	प्राप्त अनुदान	ऋण	कुल योग	कुल व्यय	शेष	रिमाक
1	2	3	4	5	6	7	10	11
1	मूलभूत सुविधा	0	2435000		2435000	1642345	792655	
2	राज्य वित्त	2026451	2400000		4426451	981902	3444549	
3	सड़क मरम्मत	1734252	809000		2543252	523919	2019333	
4	13 वें वित्त आयोग	356536	0		356536	312864	43672	
5	14 वें वित्त आयोग	15833043	0		15833043	7366961	8466082	
6	स्वच्छता मिशन (शौचालय)	1080160	0		1080160	0	1080160	
7	मुख्यमंत्री शहरी अधोसंरचना	817698	0		817698	780000	37698	
8	मुद्रांक शुल्क	28195	129000		157195	0	157195	
9	12 वें वित्त आयोग	579353	0		579353	95524	483829	
10	विशेष निधि	10119633	0		10119633	2489893	7629740	
11	जनभागीदारी	246626	0		246626	215206	31420	
12	विधायक निधि	706764	0		706764	292226	414538	
13	विकेन्द्रीकरण	6400	0		6400	0	6400	
14	संबल योजना	1205000	596952		1801952	800000	1001952	



मुख्य नगर पालिका अधिकारी  
नगर परिषद बम्हनी बंजर



14	संनिर्माण	596952	0	596952	0	596952	
15	जनगणना	0	0	0	0	0	
16	सूचना शिक्षा सम्प्रेषण	0	0	0	0	0	
17	पेयजल संकट	0	0	0	0	0	
18	आवास योजना	3240000	24760000	28000000	11360000	16640000	
19	चुंगी	2070486.52	0	2070486.52	0	2070486.52	
20	मोबाइल टायलेट	0	0	0	0	0	
21	टोस अपशिष्ट प्रबंधन	195454	0	195454	0	195454	
22	15 वां वित्त	0	9821000	9821000	3372725	6448275	
	कुल योग	40843003.52	40950952	0	81793955.52	30233565	51560390.52



मुख्य नगर पालिका अधिकासी  
नगर परिषद बम्हनी बंजर

MAIN CASH BOOK				
			31/03/2020	31/03/2021
Cash Book Balance			53,795,201.00	39,892,468.30
S.No.	Bank Name	A/c No.	Pass Book Bal	Pass Book Bal
			31/03/2020	31/03/2021
1	ICICI	301000463	-	110,209.54
2	CBI	2265693113	425,938.98	1,328,834.83
3	CBI	2265693215	1,857,913.56	2,102,129.56
4	CBI	2265693260	606,304.75	CLOSE
5	BOI	5101110000182	762,208.86	CLOSE
6	SBI	10957666558	1,093,419.85	CLOSE
7	SBI	53030480191	40,720,990.93	37,648,238.80
8	SBI	34748354957	790,609.50	CLOSE
9	SBI	36500079191	4,232,638.50	17,694,775.50
10	ALLAHABAD BANK	50431454872	879,365.00	CLOSE
11	HDFC Bank	852	7,513.00	20,769.00
12	AXIX BANK	42107912	73,111.00	123,736.27
		<b>Total</b>	51,450,013.93	59,028,693.50
	<b>Differece</b>		2,345,187.07	(19,136,225.20)

मुख्य नगर पालिका अधिकारी  
नगर परिषद बम्हनी बंजर



NAGAR PARISHAD BAMHANI BANJAR

FY 2020-21

ANNEXURE 'E'

YOJANA WISE CASH BOOK

S.No.	Yojana Name	Bank Name	A/c No.	Cash Book Bal 31/03/2020	Pass Book Bal 31/03/2020	Difference	Cash Book Bal 31/03/2021	Pass Book Bal 31/03/2021	Difference
1	सामाजिक सुरक्षा धेन (1)	CMPGB	2001951010000990	708,656.90	708,656.90	-	-	CLOSE	-
2	सामाजिक सुरक्षा धेन (2)	CBI	3205629128	63,995.00	63,995.00	-	-	CLOSE	-
3	सामाजिक सुरक्षा धेन (3)	JSKB	661506030465	30,798.55	30,798.55	-	-	CLOSE	-
4	सामाजिक सुरक्षा धेन (4)	MNSB	3	2,893.00	2,893.00	-	-	CLOSE	-
5	शहरी गरीबी उन्मूलनकोष	SBI	38369042338	445,000.91	445,000.91	-	524,351.91	524,351.91	-
6	बी आर जी एफ	CBI	3310693604	1,913,594.00	1,800,734.00	-	361,627.00	361,627.00	-
		SBI	31688395711		112,860.00			CLOSE	
8	सर्व शिक्षा अभियान	BOI	948510210000012	2,795.00	2,795.00	-	-	CLOSE	-
						-			
			Total	3,167,733.36	3,167,733.36	-	885,978.91	885,978.91	-



मुख्य कार्यपालिका अधिकारी  
नगर परिषद बामहनी बजार