

कार्यालय नगर परिषद मालनपुर जिला - भिण्ड (म.प्र.)

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क्रमांक / न.प. / 2024 / 6

मालनपुर, दिनांक 29/3/2024

प्रति,

आयुक्त महोदय
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषय:- नगरीय निकायों के लेखाओं की संपरीक्षा (वर्ष 2022-23) चार्टर्ड अकाउन्टेंट की रिपोर्ट भेजे जाने के संबंध में।

संदर्भ:- संचालनालय, नगरीय प्रशासन एवं विकास, म.प्र. भोपाल का पत्र क्रमांक/ऑडिट/लेखा.शा.-4(क)/265/20349 भोपाल दिनांक 07.12.2023

उपरोक्त विषयान्तर्गत लेख है कि निकाय द्वारा वित्तीय वर्ष 2022-23 के लेखाओं की संपरीक्षा प्रसाद कुमार अग्रवाल एण्ड एसोसिएट्स ग्वालियर से कराई गयी है। जिसकी संपरीक्षा रिपोर्ट पत्र के साथ संलग्न है।

अतः वित्तीय वर्ष 2022-23 के लेखाओं की संपरीक्षा रिपोर्ट सादर प्रेषित है।
संलग्न :-

1. सी.ए. संपरीक्षा रिपोर्ट वर्ष 2022-23

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नगर परिषद मालनपुर, भिण्ड

AUDIT REPORT 2022- 23

Digitally signed by Auditor



मुख्य कार्यपालिका कार्यालय
बनारस विभाग, गोरखपुर जिला

पृष्ठ संख्या

INDEPENDENT AUDITORS REPORT

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

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Malanpur** for the FY 2022-23. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2023.**

Management's Responsibility for the maintenance of records

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

Auditor's Responsibility

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

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ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

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

Report on Other legal and Regulatory Requirements

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

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

UDIN:- 24401975 BKDEVF9250

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

Date - 29/02/2024

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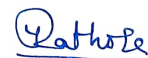
प्रमुख नगर पालिका अधिकारी
नगर परिषद मालनपुर, भिण्ड

CA. Mona Singhal
(Partner)

UDIN:- 24401975 BKDEVF9250



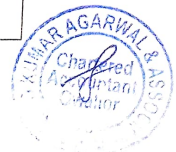
Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	i.	The auditor is responsible for audit of revenue from various sources.	We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest Earned and other Revenue Receipts.	<ul style="list-style-type: none"> Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per Annexure-1 .	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. Annexure-2 . No such case found	
	iv.	The entries in cash book shall	We have verified various cash book	


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		be verified.	entries on test check basis we have verified cashbook with the receipts and payments vouchers.	parishad will earn Interest of FDR.
	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	No FDR as per management.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found	
Audit of Expenditure	i.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	<ul style="list-style-type: none"> On the Notesheet the CMO and The President should put their official Seal with the Signature. Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. The attendance register should be kept with a person incharge

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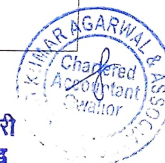
ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	During the verification of voucher from entries in cash book, On Test check basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	<p>and should be daily verified and signed by the CMO/ Chief Accountant.</p> <ul style="list-style-type: none"> The completion report and testing report of the project should be attached in the files. Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of nagar parishad must validated all the expenditure.
iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly closing balance of cashbook and if there is any errors we notified it to CMO/ Accountant.	
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	
v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State	


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

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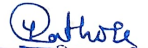



		during the audit. Non compliances of audit paras shall be brought to the notice of commissioner CMO.		
	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	During the course of audit no utilization certificate was made available before us. Moreover ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that nagar parishad is not preparing any UCs regarding grant utilization.	
Audit of Book I. Keeping		The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the nagar parishad and we also find that there are some important register are not prepared by ULB like Ledger, FAR, Bills payable etc.	<ul style="list-style-type: none"> The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done. All books are maintained in well condition and we suggest that the same should to carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are	

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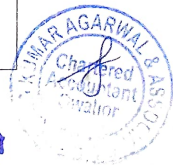
			governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
iii.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.		
iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.		


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	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we found that there are some unknown grant received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence we could not verify the same.	
Audit of FDR.	viii.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is no FDR/TDR created by ULB.	<ul style="list-style-type: none"> FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.


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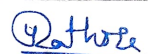


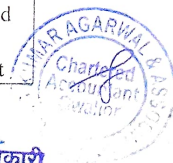
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	There is no procedure of calling interest rate from different banks. No case found	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	i.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	<ul style="list-style-type: none"> • More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	

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	iii.	He shall verify the receipts of tender fee bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2022-23.	
	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not applicable	
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	
Audit of Grants and Loans.	i.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped	<ul style="list-style-type: none"> • More and more assets should be created for the welfare of the people as well as for generating more revenues. • Nagar Parishad has maintained all the records for Grants received to it. We suggest that


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		under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	they must bifurcate grants eg State Share, Central Share.
ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2022-23 ULB has not issued any utilization certificate.	
iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 2022-23.	
iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. During audit we found that some grants are like mixed nature i.e. Capital & Revenue Nature. Therefore In that cases we can't bifurcate how much portion	

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			belongs to revenue or capital. Except that all Grants Use for the purpose for which grants have received.	
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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, MALANPUR

NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2021-22	Year 2022-23	% of Growth		
(i)	संपत्तिकर	18,120.00	1,24,728.00			नगर परिषद् में उपलब्ध कर्मचारियों की संख्या कम होने से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिये
(ii)	अनेकित कर	-	-			नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि
(iii)	नगर विकास उपकर	-	-			जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये
(iv)	विद्या उपकर	-	-			समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करों में रियायत दी जानी चाहिये
	कुल योग	18,120.00	1,24,728.00			समय समय पर कर वसूली ले लिए नगर में अलग अलग स्थानों पर कैम्पों का आयोजन किया जाना चाहिये
(i)	नगर राजस्व वसूली					
(ii)	भवन मूनि किराया	-	-			
(iii)	जल उपभोक्ता प्रभार	-	-			

उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में वर्ष 2022-23 में राजस्व का प्रभाव ज्यादा है

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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, MALANPUR

NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन सम्भावना प्रभाव				इस वर्ष वसूली ज़्यादा की गया है नगर परिषद द्वारा बताया गया की ठोस अपशिष्ट प्रबंधन प्रभाव की वसूली अभी परिषद द्वारा नहीं की जा रही है	
(iv)	अन्य कर / शुल्क	12,59,086.00	16,93,430.00			
	कुल योग	12,59,086.00	16,93,430.00			
	महा योग	12,77,206.00	18,18,158.00			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made adequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB. Record of Security Deposit & EMD should be Improved.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner. Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book. Interest on FDRs should be entered on Accrual Basis. Usually excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.

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मालनपुर




Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, MALANPUR

NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

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


प्रसाद कुमार अग्रवाल
 नगर पालिका अधिकारी
 नगर परिषद माल. बुलंदशहर




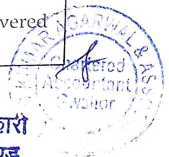
Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, MALANPUR

NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
	any other (a) percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts (Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc.	2,59,11,995.65	1,95,15,533.00	132.78%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt. Chungu chatipurti consider as revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintain all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
8	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	1,59,58,235.00	4,18,70,230.65	38.11%	Capital Expenditure are having substantial with respect to Total Expenditure made by the Nagar Parishad.	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintain all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the Temporary Advances have been fully recovered or not.	Temporary Advances have been fully recovered timely or not.			Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.


 मुख्य नगर अधिकारी
 नगर पंचायत, मलानपुर



Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, MALANPUR

NAME OF AUDITOR: PRASAD KUMAR AGARWAL & ASSOCIATES

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

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मुख्य नगर पालिका अधिकारी
नगर पार्षद, मालनपुर, मण्डल



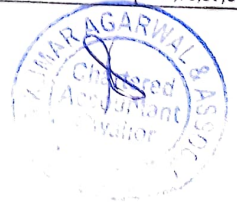
नगर परिषद - मालनपुर, जिला-भिंड (म0प्र0)

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2022 से 31 मार्च 2023 तक

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष	2,67,13,877.52		
वाजारबसूली	1,17,490.00	स्थायी कर्मी सामान्य प्रशासन स्थायी धेतन	23,96,368.00
नामान्तरण आवेदन शुल्क	4,000.00	मस्टर कर्मवितन	1,03,84,793.00
नामान्तरण शुल्क	40,000.00	जीपीएफ स्थायी कर्मी	2,19,000.00
टैकरशुल्क	6,400.00	परिषद मानदेय	1,47,600.00
भवननिर्माणअनुज्ञा/वाटर हावैस्टिंगशुल्क	13,62,409.00	टेली फोन /इन्टरनेट विल	11,559.00
टेण्डरफार्मशुल्क	1,16,000.00	यात्रा भत्ता/ वाहन किराया	11,566.00
प्रतिलिपि/प्रमाणीकरणशुल्क	10.00	कार्यालय/सीएमओ क्वाटर विद्युत देयक	3,12,063.00
बैक ट्रान्सफर राशि	1,23,156.00	कम्प्यूटर/प्रिन्टर/ ए.सी./ अन्य सामग्री क्रय/ गरम्गत	3,16,257.00
विविध राशि	9,900.00	स्टेशनरी क्रय/ छपाई	2,49,830.00
मण्डपम्पशुल्क	27,000.00	कोविड-19 बचाव हेतु सामग्री क्रय/अन्य व्यवस्थापन	18,620.00
प्रमाणपत्र शुल्क	100.00	विज्ञप्ति/ विज्ञापन/ समाचार पत्र	5,22,289.00
प्रतिलिपि/प्रमाणीकरणशुल्क	10.00	फर्नीचर क्रय/ मरम्मत एवं रंगरोगन पुताई	2,24,186.00
भवनसंनिर्माणपंजीयन शुल्क	4,445.00	स्वच्छता सर्वेक्षण पेंटिंग एवं अन्य सामग्री क्रय एवं कार्य	5,645.00
सम्पत्तिकर चालू	1,24,728.00	कार्यक्रमों पर व्यय 26 जनवरी/15 अगस्त/अन्य कार्यक्रम	5,56,144.00
असफल भुगतान	33,595.00	निर्वाचन में व्यय	4,08,072.00
अमानतराशि	24,695.00	पेड/ ट्रीगाई/ अन्य सामग्री क्रय	87,920.00
चुंगीक्षतिपूर्ति	1,75,21,595.00	विद्युत मरम्मत कार्य	33,086.00
राज्यवित्तआयोग	25,66,000.00	जलप्रदाय श्रमिक मजदूरी भुगतान	75,000.00
सड़कमरम्मत	20,78,000.00	योरवैल खनन कार्य/कुआ सफाई कार्य	7,89,482.00
मूलभूतसुविधा	30,56,000.00	जलप्रदाय मरम्मत/ संधारण	61,748.00
मुद्रांकशुल्क	10,33,263.00	ट्रेक्टर/ टिपर/फायर ब्रिगेड हेतु डीजल	10,81,545.00
कायाकल्प	31,00,000.00	सफाई शाखा वाहन/मशीन मरम्मत/ संधारण	1,76,807.00
15वां वित्तआयोग	70,35,000.00	सफाई शाखा अन्य सामग्री क्रय	6,93,965.00
विशेष निधि	25,00,000.00	केमीकल्स/कीटनाशक क्रय	4,73,754.00
		आइ.टी	4,66,729.00
		जी.एस.टी.	3,28,169.00
		रोड मरम्मत कार्य	7,56,937.00
		डीपीआर कंस्ट्रक्ट भुगतान।	82,301.00
		धरोहर राशि वापिसी	2,200.00
		कार्यालय मरम्मत कार्य भुगतान	26,380.00
		बैंक खर्चा	649.00
		अन्य	12,06,611.00
		जे.सी.बी. मशीन/ टेक्टर टाली/अन्य वाहन/मशीन किराया	8,63,076.00
		जल प्रदाय सामग्री/ टैकर क्रय	13,46,146.00
		मशीनरी क्रय	14,44,860.00
		हाथ कचरा गाड़ी/फोग मशीन/ मोबाइल टायलेट/पशु वाहन/टेक्टरक्रय	24,67,874.00
		अधोसंचना योजना अंतर्गत सड़क नाला निर्माण	31,24,768.00
		अन्य निर्माण	13,82,367.00
		सी.सी.रोड/नाली निर्माण	32,26,692.00
		नाला निर्माण	22,107.00
		पयेजल योजना ठेकेदार भुगतान	17,58,912.00
		विद्युत सामग्री क्रय	11,84,509.00
		अंतिम शेष	2,86,49,087.52
	6,75,97,673.52		6,75,97,673.52

Rathore
मुख्य नगर पालिका अधिकारी
नगर परिषद, भिंड



नगर परिषद - मालनपुर, जिला-भिंड (म0प्र0)

आय एवं व्यय खाता

01 अप्रैल 2022 से 31 मार्च 2023 तक

व्यय	राशि	आय	राशि
स्थायी कर्मों सामान्य पशासन स्थायी वेतन	23,96,368.00		
मस्टर कर्मवेतन	1,03,84,793.00		
जीपीएफ स्थायी कर्मों	2,19,000.00	बाजार बसूली	1,17,490.00
परिषद मानदेय	1,47,600.00	नामान्तरण आवेदन शुल्क	4,000.00
टेली फोन /इन्टरनेट बिल	11,559.00	नामान्तरण शुल्क	40,000.00
याता भत्ता/वाहन किराया	11,566.00	टैकर शुल्क	6,400.00
कार्यालय/सीएमओ क्वाटर विद्युत देयक	3,12,063.00	भवननिर्माण अनुज्ञा/वाटर हार्वैस्टिंग शुल्क	13,62,409.00
क्लर्क/पिन्टर/ए.सी./अन्य सामग्री क्रय/मरम्मत	3,16,257.00	टेण्डरफार्म शुल्क	1,16,000.00
स्टेशनरी क्रय/छपाई	2,49,830.00	प्रतिलिपि/प्रमाणीकरण शुल्क	10.00
कोविड-19 बचाव हेतु सामग्री क्रय/अन्य व्ययवस्थायें	18,620.00	बैंक ट्रांसफर राशि	1,23,156.00
विज्ञप्ति/विज्ञापन/समाचार पत्र	5,22,289.00	विविध राशि	9,900.00
कर्मचारी क्रय/मरम्मत एवं रंगरोगन पुताई	2,24,186.00	मण्डपम्प शुल्क	27,000.00
स्वच्छता सर्वेक्षण पेटिंग एवं अन्य सामग्री क्रय एवं कार्य	5,645.00	प्रमाणपत्र शुल्क	100.00
ब्लॉक/परिषद पर व्यय 26 जनवरी/15 अगस्त/अन्य कार्यक्रम	5,56,144.00	प्रतिलिपि/प्रमाणीकरण शुल्क	10.00
निर्वाचन में व्यय	4,08,072.00	भवनसंनिर्माणपंजीयन शुल्क	4,445.00
पेड/ट्रीगार्ड/अन्य सामग्री क्रय	87,920.00	राजपतिकर चालू	1,24,728.00
विद्युत मरम्मत कार्य	33,086.00		
जलप्रदाय श्रमिक मजदूरी भुगतान	75,000.00	असफल भुगतान	33,595.00
बोरवेल खनन कार्य/कुआ सफाई कार्य	7,89,482.00	अमानत राशि	24,695.00
जलप्रदाय मरम्मत/संधारण	61,748.00		
ट्रैक्टर/टिपर/फायर ब्रिगेड हेतु डीजल	10,81,545.00	चुंगीक्षतिपूर्ति	1,75,21,595.00
सफाई शाखा वाहन/मशीन मरम्मत/संधारण	1,76,807.00		
सफाई शाखा अन्य सामग्री क्रय	6,93,965.00	व्यय का आय पर आधिक्य	63,96,462.65
केमीकल्स/कीटनाशक क्रय	4,73,754.00		
आइ.टी	4,66,729.00		
जी.एस.टी.	3,28,169.00		
रोड मरम्मत कार्य	7,56,937.00		
डीपीआर कंसल्टेंट भुगतान।	82,301.00		
धरोहर राशि वापिसी	2,200.00		
कार्यालय मरम्मत कार्य भुगतान	26,380.00		
बैंक खर्चा	649.00		
अन्य	12,06,611.00		
व.सं.वी.मशीन/ट्रैक्टर टाली/अन्य वाहन/मशीन किराया	8,63,076.00		
संपत्ति पर ह्रास	29,21,644.65		
	2,59,11,995.65		2,59,11,995.65

Rathore
मुख्य नगर पालिका अधिकारी
नगर परिषद मालनपुर, भिंड



नगर परिषद - मालनपुर, जिला- भिंड (म0प्र0)

तुलना पत्रक

वित्तीय वर्ष 2022 - 23

दायित्व (स्थायी/अस्थायी)	राशि	संपत्ति (स्थायी/अस्थायी)	राशि
पूँजी खाता		स्थायी संपत्ति	
सामान्य संचय		फर्नीचर क्रय	3,67,415.90
	2,67,03,981.35	वाहन क्रय एवं मशीननरी क्रय	72,39,217.10
चालू दायित्व		कम्प्यूटर, प्रिंटर एवं अन्य सम्बंधित सामग्री क्रय	3,70,435.40
मुद्रांक शुल्क	2,18,153.00		
मुलभूत अनुदान	10,32,310.00	निर्माण कार्य	
राज्य वित्त आयोग	22,34,064.00	नये रास्ते एवं सड़के	43,79,961.60
15 वां वित्त आयोग	36,32,000.00	रास्ते एवं सड़के एवं अन्य मरम्मत	47,75,365.95
सड़क मरम्मत अनुदान	5,96,700.00	नाली/नाला निर्माण	1,48,633.20
ग्राम पंचायत के खातों से प्राप्त	4,04,844.07	जल प्रदाय कार्य	27,94,552.20
विशिष्ट अनुदान वाहन	-	विधुत उपकरण	10,66,058.10
चुंगी क्षतिपूर्ति अनुदान	33,90,625.45	अन्य स्थाई संपत्ति	34,65,216.90
मुख्यमंत्री अधोसंचरना	-		
अन्य मद	1,50,43,266.00	चालू संपत्ति	
		बैंक एवं एफ.डी.आर	2,86,49,087.52
योग	5,32,55,943.87	योग	5,32,55,943.87

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मुख्य नगर पंचायत अधिकारी
नगर पार्षद नगर, भिंड



SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

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मुख्य नगर पालिका आनंदगढ़
नगर परिषद मालनपुर, सिण्ड

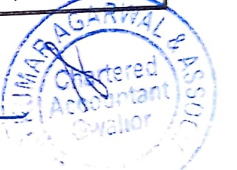


नगर परिषद - मालनपुर जिला-भिंड (म0प्र0)
वर्ष 2022-23 में प्राप्त अनुदान एवं व्यय की जानकारी

Schedule "A"

क्र०	मद का नाम	प्रारम्भिक शेष	प्राप्त राशि	व्यय राशि	शेष राशि
1	मुद्रांक शुल्क	2,18,153.00	10,33,263.00	10,33,263.00	2,18,153.00
2	मुलभूत अनुदान	8,41,370.00	30,56,000.00	28,65,060.00	10,32,310.00
3	राज्य वित्त आयोग	24,23,264.00	25,66,000.00	27,55,200.00	22,34,064.00
4	15 वां वित्त आयोग	24,87,440.00	70,35,000.00	58,90,440.00	36,32,000.00
5	सड़क मरम्मत अनुदान	3,04,350.00	20,78,000.00	17,85,650.00	5,96,700.00
6	ग्राम पंचायत के खातों से प्राप्त	4,04,844.07	-	-	4,04,844.07
7	विशिष्ट अनुदान वाहन	-	25,00,000.00	25,00,000.00	-
8	चुंगी क्षतिपूर्ति अनुदान	33,90,625.45	1,75,21,595.00	1,75,21,595.00	33,90,625.45
9	मुख्यमंत्री अधोसंचरना	17,35,000.00	-	17,35,000.00	-
10	अन्य मद	1,48,05,644.00	31,00,000.00	28,62,378.00	1,50,43,266.00
	योग	2,66,10,690.52	3,88,89,858.00	3,89,48,586.00	2,65,51,962.52

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मुख्य नगर पालिका अधिकारी
नगर परिषद मालनपुर, बिन्द



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

Annexure-1

Audit Of Revenue					Overview in brief	Suggetions
Sr.NO	Parameter	description				
	Revenue Income	Receipts in Rs				
		Year 2021-22	Year 2022-23	% of Growth		
1	Property tax	18,120.00	1,24,728.00		Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	-	-			
3	Nagariya vikas upkar	-	-			
4	Shiksha upkar	-	-			
	Total	18120	124728			
	Non Revenue Taxes		0			
1	Building/Complex rent	-	-			
2	Water Charges	-	-			
3	Other Misc Taxes	12,59,086.00	16,93,430.00			
	Total	1259086	1693430			
	Grant Total	1277206	1818158			

Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.

Rathore
मुख्य नगर पालिका अधिकारी
नगर परिषद मालनपुर, भिण्ड



Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Reason for delay
No such delay found except bank holidays and server issue.				

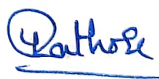
Qathore

मुख्य नगर पालिका अधिकारी
नगर परिषद, कलनपुर, मिर्जापुर



Annexure-3

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


 मुख्य नगर पालिका अधिकारी
 नगरपालिका, मालंगुर, कैलाली



Annexure-4
Status of Maintenance of various Fixes Assets Register at Municipal Council

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

Rathore
मुख्य नगर पालिका अधिकारी
नगर परिषद मालनपुरमिण्ड



नगर परिषद् मालनपुर जिला भिंड
बैंक समाधान पत्रक मुख्य रोकड़ बही
खाता नंबर 00000040045993860

31.03.2023

विवरण	राशि
रोकड़ पुस्तक अनुसार शेष	28649087.52
बैंक के अनुसार शेष	28649087.52
अंतर की राशि	0.00
अंतर का कारण	निरंक

Rathore
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नगर परिषद मालनपुर, भिंड



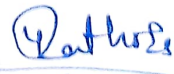
NAGAR PARISHAD – MALANPUR

District – Bhind (M.P.)

CASH FLOW STATEMENT

01/04/2022 to 31/03/2023

Particular	Amount	
A) Cash flow from Operating Activity		-6396462.65
+ Revenue Receipt	19515533.00	
-Revenue Expenditure	25911995.65	
B) Cash flow from Investment Activity		
+Proceeds from disposal of assets	-	
+Interest Income received	-	
-Purchase of fixed Assets	1,59,58,235.00	-1,59,58,235.00
-Increase/(Decrease) in special fund / Grants	-	
-Increase/(Decrease) in Earmarked Fund	-	
C) Cash flow from Financing Activity		21368263.00
+Loan from Banks/Grant Received	21368263.00	
+Depriciation		2921644.65
-Loan Repayment	-	
-Interest & Financial Expenses	-	
Net Cash Outflow		1935210.00
Add – Opening Balance (Cash/Banks)		26713877.52
Closing Balance (Cash/Banks)		28649087.52


मुख्य नगर पालिका अधिकारी
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