AUDIT REPORT

OF

MUNICPAL COUNCIL JAITHARI

DISTRICT – ANUPPUR

Year 2023-24

Auditor

Rahul Rawat & co.

Chartered Accountants

-: INDEX :-

AHUL RAWAT & CO.
hartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawar
Bhopal – Pin Code 46202
Mobile No. 883944303
Email Id : carahulrawattt@gmail.con

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL JAITHARI, DISTRICT ANUPPUR (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS ★

Rahul Rawat
(Partner)
FRN No. - 025933C

MUNICIPAL COUNCIL JAITHARI

AUDIT OBSERVATIONS

Audit of Revenue

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

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.

- We have checked entries in cash book with respective vouchers and found them satisfactory.

- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However during the audit of vouchers, some mild observations were found and made them rectified at the time and suggested to pay attention ahead. Some observations are as follow –

- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.

- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.

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

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

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

Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Double Entry Accounting System has been applied in the ULB but completed only up to 2016. Currently it is not being practiced.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows –

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD & SD registers was not found during the audit.
- Bank Reconciliation Statements were not prepared by the ULB.
- Employee Advances have been given during the year but advance register was not found during the audit.

RAHUL RAWAT & CO.

Store Department

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

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

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

Revenue Department

During the examination of revenue records, we found that records were maintained well and balances of dues were brought forward from previous year properly. As per our observation, the revenue collections were duly deposited during the year. The average percentages of revenue recovery were 25.70% and 30.12% respectively against various heads of current and outstanding dues. Council should make such policies and increase revenue recovery so that council could have more liquidity.

Sanitation Department

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

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

Establishment Department

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

Public Works Department

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS ★

irregularities were found and suggested to rectify them properly.

- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- Council has not received any Bank Guarantee during the year.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and some of their utilization.
- During the 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 have been used for the purpose for which grants have received.

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS

- As specified by the accounts department, there is a loan of Mukhyamantri Shahri Adhosanrachna in the council but the installments are directly deducted by the Directorate, Urban Administration and development, Bhopal. Council has no any information regarding paid installment and outstanding loan amount.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & CO.

Chartered Accountants

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS ★

RAHUL RAWAT

(Partner)

MUNICIPAL COUNCIL JAITHARI

District - Anuppur

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Jaithari 1-Apr-23 to 31-Mar-24		Head of Account	Schedule No.	Municipal Council Jaithari 1-Apr-23 to 31-Mar-24	
Opening Balance			2,33,81,474.43	REVENUE / CAPITAL EXPENDITURE			5,45,62,365.62
Cash Balance				Administrative Expenses	RP-10	18,87,300.00	
Bank Balance		2,33,81,474.43		Capital Work-in-Progress	RP-11	1,20,17,680.01	
				Deposit Paid	RP-12	11,39,867.00	
REVENUE/CAPITAL RECEIPT			4,52,98,417.71	Establishment Expenses	RP-13	1,82,69,064.00	
Assigned Revenues & Compensation	RP-1	1,84,13,030.00		Fixed Assets	RP-14	49,91,828.00	
Deposits Received	RP-2	31,14,480.00		Interest & Finance Charges	RP-15	2,07,817.55	
Fees & User Charges	RP-3	6,47,874.71		Operations & Maintenance	RP-16	1,53,34,732.66	
Grants,Contribution for specific purposes	RP-4	1,61,84,526.00		Programme Expense	RP-17	3,44,230.00	
Recoveries and Payable - Income	RP-5	6,000.00		Recoveries payable - Expenses	RP-18	84,846.40	
Rental Income from Municipal Properties	RP-6	50,99,422.00		Scheme Expenses -(योजना व्यय)	RP-19	2,85,000.00	
Sale & Hire Charges	RP-7	1,42,000.00					
Tax Revenue	RP-8	12,93,439.00					
Income from Investments	RP-9	3,97,646.00					
				Closing Balance			1,41,17,526.52
				Cash Balance			
				Bank Balance		1,41,17,526.52	
			6,86,79,892.14				6,86,79,892.14

Accountant
Municipal Council Jaithari
District_Anuppur

Chief Municipal Officer
Municipal Council Jaithari
District_Anuppur

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

(Partner)

INCOME SCHEDULE (आय पक्ष)

RP_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	1,80,50,307
Compensation-Stamp Duties (मुद्रांक शुल्क)	3,62,723
Total (योग)	**1,84,13,030**

RP_02 :- Deposits Received - (प्राप्त निक्षेप)

HEAD (शीर्ष)	Amount (राशि)
Earnest Money Deposit (अमानत प्राप्त)	31,14,480
Total (योग)	**31,14,480**

RP_03 :- Fees & User Charges (शुल्क / उपभोक्ता प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Connection Charges-Water Supply (नल कनेक्शन)	1,88,225
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	80
Fee-RTI Act (आर टी आई)	84
Other Income (अन्य आय)	1,90,179
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,87,593
Rain Basera Fees	2,000
Smart Library Fees	59,580
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	3,000
User Charges-Water Supply by Tanker (पानी टैंकर)	17,134
Total (योग)	**6,47,875**

RAHUL RAWA

RP_04 :- Grants,Contribution for specific purposes

HEAD (शीर्ष)	Amount (राशि)
Grant GoI - 15th Finance (15 वित्त आयोग)	34,05,284
Grant GoI - Swach bharat Abhiyan (स्वाचभारत मिशन)	4,00,000
Grant GoMP- Kayakal Yojana (कायाकल्प योजना)	19,00,000
Grant GoMP - MLA LAD Fund (विधायक निधि)	1,38,000
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	11,93,758
Grant GoMP- Other Grant (अन्य अनुदान)	31,30,598
Grant GoMP- Road Development (सड़क मरम्मत)	5,87,250
Grant GoMP- Special Fund for ULBs (विशेष निधि)	12,00,000
Grant GoMP- State Finance Commission (राज्य वित्त)	42,05,636
Grant GoMP- समेकित अनुदान	24,000
Total (योग)	**1,61,84,526**

RP_05 :- Recoveries payable - Income (वसूली देयक)

HEAD (शीर्ष)	Amount (राशि)
Duties / Taxes - Receipt (कर प्राप्त)	6,000
Total (योग)	**6,000**

RP_06 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Auditorium	3,19,000
Rent-Community Hall (सामुदायिक भवन किराया)	2,40,254
Rent-Market (बाजार बठक)	3,72,473
Rent-Shopping Complex - Current (दुकान किराया चालू)	9,71,973
Shop Premium (दुकान नीलामी)	31,08,850
Tower Rent	86,872
Total (योग)	**50,99,422**

RAHUL RAWAT & CO. * CHARTERED ACCOUNTANTS *

RP_07 :- Sale & Hire Charges (विक्रय / भा□ा प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टें□र से आय)	1,42,000
Total (योग)	**1,42,000**

RP_08 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Education Cess - Current (शिक्षा उपकार - चालू)	1,15,774
Property Tax - Current (सम्पति कर चालू)	4,94,022
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	2,51,012
Surcharge Tax on Others (सरचार्ज)	13,869
Urban Development Cess CUrrent - नगरीय विकाश उपकार	54,920
Water Tax - Current (जल कर - चालू)	3,63,842
Total (योग)	**12,93,439**

RP_09 :- Income from Investments (व्याज प्राप्त)

HEAD (शीर्ष)	Amount (राशि)
Income from Investments (व्याज प्राप्त)	3,97,646
Total (योग)	**3,97,646**

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS ★

(Partner)

EXPENSES SCHEDULE (व्यय पक्ष)

RP_10 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञापन व्यय)	3,23,160
Audit Fee- Internal for External Agencies (ऑडिट फी)	41,200
Books Purchased	2,60,000
Consultancy Fee & Charge (सलाहकार फीस)	2,87,304
Cultural Event Expense (कार्यक्रम व्यय)	6,44,784
DSC डिजिटल सिग्नेचर	19,000
Fire Wood Expense	1,17,500
Legal Expenses (कानूनी व्यय)	4,000
Meeting Expense-Corporation/MIC/PIC	21,120
Newspapers (न्यूज़ पेपर बिल)	3,855
Postage Expense (डाक व्यय)	3,000
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	49,695
Refreshment Expenses	29,610
Web,Internet Expense (इंटरनेट व्यय)	38,468
Web-Site (वेबसाईट निर्माण)	44,604
Total (योग)	**18,87,300**

RP_11 :- Capital Work-in-Progress (कार्य प्रगति पर)

HEAD (शीर्ष)	Amount (राशि)
C & D - Construction	87,761
Constraction-FSTP Plant	5,64,507
Constratino-Market Place	5,15,964
Constration-Beauty Point	2,52,530
Construction - Auditorium Hall	8,68,437
Construction - Building-Boundary Wall(बाउंड्रीवाल)	97,250

COnstruction-Building-Wellcome Gate (वैलकम गैट)	95,580
Construction- Culvert	10,19,047
Construction - Dumping Yard	1,91,702
Construction- Hokers Cornner (चोपाती निर्माण)	97,242
Construction - MRF Centre	10,12,276
Construction - Roads & Bridges-Concrete Road	33,17,928
Construction -Roads & Bridges-Paving Blocks work	1,95,973
Construction-Roads & Bridges-WBM Roads	13,58,439
Construction-Sewerage and Drainage-Drain-Open	2,92,171
Construction - Shopping Complex	20,50,873
Total (योग)	**1,20,17,680**

RP_12 :- Deposit Paid - (भुगतान निक्षेप)

HEAD (शीर्ष)	Amount (राशि)
Return - Earnest Money Deposit (अमानत वापसी)	8,99,123
Security Deposite Return	2,40,744
Total (योग)	**11,39,867**

RP_13 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	66,725
Contribution-Family Pension (पेंशन)	84,521
Leave Encashment (अवकाश नगदीकरण)	5,62,419
Proffessional Tax (.वृत्ति कर)	70,204
Provident Fund Contribution (पी एफ)	23,62,418
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,99,397
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	75,39,397
Uniform Allowance (ड्रेस अलाउंस)	2,60,046
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	67,23,937
Total (योग)	**1,82,69,064**

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

RP_14 :- Fixed Assets (अचल संपतिया)

HEAD (शीर्ष)	Amount (राशि)
AC (ए.सी क्रय)	51,529
CC TV system (सी.सी टीवी क्रय)	75,496
Cooler (कूलर क्रय)	36,000
Dustbin Purchased	15,75,000
Fan (पंखा क्रय)	19,540
Fogging Machine	97,001
Furniture & Fixtures-Other (फर्नीचर क्रय)	2,92,406
Hand Pump	18,34,651
Office & Other Equipments (कार्यालय उपकरण क्रय)	1,18,005
Statue Purchased	2,20,000
TV Purchased	4,09,200
Vehicle-Others (वाहन क्रय)	2,63,000
Total (योग)	**49,91,828**

RP_15 :- Interest & Finance Charges (व्याज / वित्त प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Bank Charges (बैंक चार्ज)	2,243
Interest-Loan from HUDCO (हु□को ऋण)	2,05,575
Total (योग)	**2,07,818**

RP_16 :- Operations & Maintenance (परिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,35,091
Electrical store (विधुत सामग्री क्रय)	19,82,659
Electricity Expense (विधुत बिल)	24,25,952

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS

Fuel, Petrol & Diesel-(डीजल व्यय)	28,51,653
Hire Charges-Machinery (मशीन किराया)	4,88,715
Hire Charges-Vehicle (वाहन किराया)	1,93,731
Insurance-Vehicle (वाहन बीमा)	58,600
O & M-Water Tankers (टैंकर से पानी सप्लाई)	25,200
Other Expenses - (अन्य व्यय)	45,179
Other Material Purchased	93,450
R&M Beauty Point	1,91,406
R & M-Building Office (कार्यालय मरम्मत)	1,49,067
R & M-Concrete Road (सड़क मरम्मत)	11,34,092
R & M Infra Assets (अन्य मरम्मत)	11,13,495
R&M Library Expenses	1,89,322
R & M-Open Drain (नाली मरम्मत)	3,51,576
R & M-Other Office Equipment (कार्यालय उपकरण)	45,010
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	5,08,407
R & M-Vehicle (वाहन मरम्मत)	4,50,996
R & M-Waterways (जलप्रदाय मरम्मत)	62,531
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	15,16,031
Wall Painting Work	22,760
Water Harveting	99,757
Water Ways Material (जल प्रदाय सामग्री क्रय)	11,00,052
Total (योग)	**1,53,34,733**

RP_17 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	55,000
Program Expence	2,89,230
Total (योग)	**3,44,230**

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

RP_18 :- Recoveries payable - Expenses (वसूली देयक)

HEAD (शीर्ष)	Amount (राशि)
Duties / Taxes - Expenses (कर भुगतान)	84,846
Total (योग)	**84,846**

RP_19 :- Scheme Expenses

HEAD (शीर्ष)	Amount (राशि)
Scheme Expenses - अनुगह सहायता	25,000
Scheme Expenses - अन्त्योस्थी सहायता	20,000
Scheme Expenses - विधायकअनुदान	2,40,000
Total (योग)	**2,85,000**

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

(Partner)

MUNICIPAL COUNCIL JAITHARI

District - Anuppur

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Jaithari		Head of Account	Schedule No.	Municipal Council Jaithari	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
REVENUE EXPENDITURE			3,61,51,349.71	REVENUE RECEIPT			3,65,13,353.61
Administrative Expenses	IE-7	18,87,300.00		Assigned Revenues & Compensation	IE-1	1,84,13,030.00	
Establishment Expenses	IE-8	1,82,69,064.00		Fees & User Charges	IE-2	6,47,874.71	
Interest & Finance Charges	IE-9	31,023.05		Grants,Contribution for specific purposes		1,05,19,941.90	
Operations & Maintenance	IE-10	1,53,34,732.66		Rental Income from Municipal Properties	IE-3	50,99,422.00	
Programme Expense	IE-11	3,44,230.00		Sale & Hire Charges	IE-4	1,42,000.00	
Scheme Expenses -(योजना व्यय)	IE-12	2,85,000.00		Tax Revenue	IE-5	12,93,439.00	
				Income from Investments	IE-6	3,97,646.00	
EXCESS OF INCOME OVER EXPENDITURE		3,62,003.90	3,62,003.90				
			3,65,13,353.61				3,65,13,353.61

Accountant
Municipal Council Jaithari
District_Anuppur

Chief Municipal Officer
Municipal Council Jaithari
District_Anuppur

FOR RAHUL RAWAT & Co.
Chartered Accountants

(Partner)

INCOME SCHEDULE (आय पक्ष)

IE_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	1,80,50,307
Compensation-Stamp Duties (मुद्रांक शुल्क)	3,62,723
Total (योग)	**1,84,13,030**

IE_02 :- Fees & User Charges (शुल्क / उपभोक्ता प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Connection Charges-Water Supply (नल कनेक्शन)	1,88,225
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	80
Fee-RTI Act (आर टी आई)	84
Other Income (अन्य आय)	1,90,179
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,87,593
Rain Basera Fees	2,000
Smart Library Fees	59,580
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	3,000
User Charges-Water Supply by Tanker (पानी टैंकर)	17,134
Total (योग)	**6,47,875**

IE_03 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Auditorium	3,19,000
Rent-Community Hall (सामुदायिक भवन किराया)	2,40,254
Rent-Market (बाजार बठक)	3,72,473

Rent-Shopping Complex - Current (दुकान किराया चालू)	9,71,973
Shop Premium (दुकान नीलामी)	31,08,850
Tower Rent	86,872
Total (योग)	**50,99,422**

IE_04 :- Sale & Hire Charges (विक्रय / भाडा प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टेंडर से आय)	1,42,000
Total (योग)	**1,42,000**

IE_05 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Education Cess - Current (शिक्षा उपकार - चालू)	1,15,774
Property Tax - Current (सम्पति कर चालू)	4,94,022
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	2,51,012
Surcharge Tax on Others (सरचार्ज)	13,869
Urban Development Cess CUrrent - नगरीय विकाश उपकार	54,920
Water Tax - Current (जल कर - चालू)	3,63,842
Total (योग)	**12,93,439**

IE_06 :- Income from Investments (ब्याज प्राप्त)

HEAD (शीर्ष)	Amount (राशि)
Income from Investments (ब्याज प्राप्त)	3,97,646
Total (योग)	**3,97,646**

EXPENSES SCHEDULE (व्यय पक्ष)

IE_7 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञापन व्यय)	3,23,160
Audit Fee- Internal for External Agencies (ऑडिट फी)	41,200
Books Purchased	2,60,000
Consultancy Fee & Charge (सलाहकार फीस)	2,87,304
Cultural Event Expense (कार्यक्रम व्यय)	6,44,784
DSC डिजिटल सिग्नेचर	19,000
Fire Wood Expense	1,17,500
Legal Expenses (क़ानूनी व्यय)	4,000
Meeting Expense-Corporation/MIC/PIC	21,120
Newspapers (न्यूज़ पेपर बिल)	3,855
Postage Expense (डाक व्यय)	3,000
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	49,695
Refreshment Expenses	29,610
Web,Internet Expense (इंटेरनेट व्यय)	38,468
Web-Site (वेबसाईट निर्माण)	44,604
Total (योग)	**18,87,300**

IE_8 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	66,725
Contribution-Family Pension (पेंशन)	84,521
Leave Encashment (अवकाश नगदीकरण)	5,62,419
Proffessional Tax (.वृत्ति कर)	70,204
Provident Fund Contribution (पी एफ)	23,62,418
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,99,397

RAHUL RAWAT & CHARTERED ACCOUNTANTS

Salaries & Allowances-(वेतन स्थाई कर्मचारी)	75,39,397
Uniform Allowance (ड्रेस अलाउंस)	2,60,046
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	67,23,937
Total (योग)	**1,82,69,064**

IE_9 :- Interest & Finance Charges (ब्याज / वित्त प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Bank Charges (बैंक चार्ज)	2,243
Interest-Loan from HUDCO (हुडको ऋण)	28,781
Total (योग)	**31,023**

IE_10 :- Operations & Maintenance (परिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,35,091
Electrical store (विधुत सामग्री क्रय)	19,82,659
Electricity Expense (विधुत बिल)	24,25,952
Fuel, Petrol & Diesel-(डीजल व्यय)	28,51,653
Hire Charges-Machinery (मशीन किराया)	4,88,715
Hire Charges-Vehicle (वाहन किराया)	1,93,731
Insurance-Vehicle (वाहन बीमा)	58,600
O & M-Water Tankers (टैंकर से पानी सप्लाई)	25,200
Other Expenses - (अन्य व्यय)	45,179
Other Material Purchased	93,450
R&M Beauty Point	1,91,406
R & M-Building Office (कार्यालय मरम्मत)	1,49,067
R & M-Concrete Road (सड़क मरम्मत)	11,34,092
R & M Infra Assets (अन्य मरम्मत)	11,13,495
R&M Library Expenses	1,89,322

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

R & M-Open Drain (नाली मरम्मत)	3,51,576
R & M-Other Office Equipment (कार्यालय उपकरण)	45,010
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	5,08,407
R & M-Vehicle (वाहन मरम्मत)	4,50,996
R & M-Waterways (जलप्रदाय मरम्मत)	62,531
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	15,16,031
Wall Painting Work	22,760
Water Harveting	99,757
Water Ways Material (जल प्रदाय सामग्री क्रय)	11,00,052
Total (योग)	**1,53,34,733**

IE_11 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	55,000
Program Expence	2,89,230
Total (योग)	**3,44,230**

IE_12 :- Scheme Expenses

HEAD (शीर्ष)	Amount (राशि)
Scheme Expenses - अनुगह सहायता	25,000
Scheme Expenses - अन्त्योस्थी सहायता	20,000
Scheme Expenses - विधायकअनुदान	2,40,000
Total (योग)	**2,85,000**

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT CHARTERED A

(Partner)

MUNICIPAL COUNCIL JAITHARI

DISTRICT - ANUPPUR

BANK SHEET

01.April.2023 to 31.March.2024

S.No.	Name of Scheme	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
				Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	Municipal Fund	State Bank of India	11319195180	29,79,990.54	18,090.70	29,79,990.54	18,090.70	BRS NOT REQUIRED	
2	Municipal Fund	State Bank of India	63031768615	1,60,96,461.52	95,97,435.75	1,60,96,461.52	95,97,435.75		
3	PMAY	State Bank of India	36221880033	-	-	-	-		
4	Municipal Fund	Axis Bank	10055841696	1,50,483.00	1,53,910.00	1,50,483.00	1,53,910.00		
5	Loan CM Infra	Canara Bank	8101004213	1,80,026.00	1,85,304.00	1,80,026.00	1,85,304.00		
6	SBM	HDFC Bank	296419293	11,709.00	12,065.00	11,709.00	12,065.00		
7	Municipal Fund	Central Bank of India	2193311454	2,65,179.93	2,72,800.93	2,65,179.93	2,72,800.93		
8	Municipal Fund	HDFC Bank	12519237	100.00	100.00	100.00	100.00		
9	Reserve Fund	Central Bank of India	2193311443	36,97,524.44	38,77,820.14	36,97,524.44	38,77,820.14		
								-	-
Total				2,33,81,474.43	1,41,17,526.52	2,33,81,474.43	1,41,17,526.52	-	-

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CHARTERED ACCOUNTANTS

(Partner)

Accountant
Municipal Council Jaithari
District_Anuppur

Chief Municipal Officer
Municipal Council Jaithari
District_Anuppur