

क्रमांक / 703 / न०प० / 24

जैतवारा दिनांक 04/10/2024

प्रति,

अपर आयुक्त महोदय
नगरीय प्रशासन एवं विकास
मध्यप्रदेश भोपाल।

विषय :- सी.ए. आडिट रिपोर्ट वित्त वर्ष 2023-24 की प्रेषित करने बाबत।

महोदय,

विषयान्तर्गत नगर परिषद जैतवारा की सी.ए. आडिट रिपोर्ट वित्तीय वर्ष 2023-24 का अंकेक्षण रिपोर्ट प्राप्त हो चुकी है जो कि संलग्न सादर सम्प्रेषित है।

संलग्न :- सी.एम. आडिट रिपोर्ट वर्ष 2023-24 की 01 नम।

(निधि राजपूत)

मुख्य नगरपालिका अधिकारी
नगर परिषद जैतवारा
जिला-सतना (म०प्र०)

पू०क्रमांक / 703 / न०प० / 24

जैतवारा दिनांक 04/10/2024

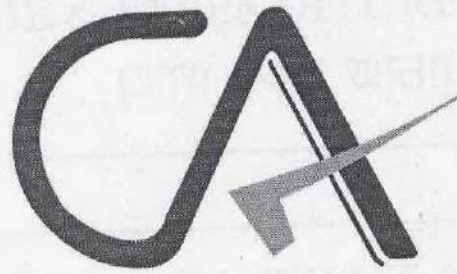
प्रतिलिपि :-

1. संयुक्त संचालक महोदय नगरीय प्रशासन एवं विकास सेवा संभाग सेवा की ओर सादर सूचनार्थ।

(निधि राजपूत)

मुख्य नगरपालिका अधिकारी
नगर परिषद जैतवारा
जिला-सतना (म०प्र०)

नगर परिषद् जैतवारा
जिला - सतना



अंकेक्षण

वित्तीय वर्ष 2023-24

अंकेक्षण फर्म
प्रमोद के. शर्मा एण्ड कं.
(चार्टर्ड एकाउंटेंट)

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AUDIT OBSERVATION

(अंकेक्षण अवलोकन)

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(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT

(प्राप्ति भुगतान खाता)

BANK RECONCILIATION STATEMENT

(बैंक समाधान पत्रक)

ABSTRACT SHEET

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL JAITWARA, DISTRICT SATNA (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.

Date:-16-09-2024

Place:-Bhopal

UDIN: - 24076883BKAROH7604

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA. Pramod K Sharma
(Partner)

Mem. No. :076883

मुख्य नगर पालिका अधिकारी
नगर पालिका जैतवारा
जिला सतना (म.प्र.)

MUNICIPAL COUNCIL JATWARA

District - Satna

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council		Head of Account	Schedule No.	Municipal Council	
		1-Apr-23 to 31-Mar-24	1-Apr-23 to 31-Mar-24			1-Apr-23 to 31-Mar-24	1-Apr-23 to 31-Mar-24
Opening Balance			7,65,27,670.79	REVENUE / CAPITAL EXPENDITURE			4,44,20,639.00
Cash Balance				Administrative Expenses	RP-8	13,74,420.00	
Bank Balance			7,65,27,670.79	Capital Work-in-Progress	RP-9	1,23,84,370.00	
REVENUE/CAPITAL RECEIPT				Deposit Paid	RP-10	1,63,600.00	
Assigned Revenues & Compensation				Establishment Expenses	RP-11	1,68,49,377.00	
Deposits Received	RP-1	1,06,68,460.00		Fixed Assets	RP-12	25,57,287.00	
Fees & User Charges	RP-2	30,500.00		Operations & Maintenance	RP-13	1,01,27,541.00	
Grants, Contribution for specific purposes	RP-3	7,69,442.00		Programme Expense	RP-14	2,37,813.00	
Rental Income from Municipal Properties	RP-4	1,78,13,672.93		Recoveries payable - Expenses	RP-15	7,26,231.00	
Sale & Hire Charges	RP-5	4,88,143.00					
Tax Revenue	RP-6	2,95,500.00					
Income from Investment	RP-7	15,56,286.00		Totalling Mistake			11,88,188.00
Recoveries payable - Income		15,17,212.00		Closing Balance			6,40,94,818.72
		36,759.00		Cash Balance			
				Bank Balance		6,40,94,818.72	
			10,97,03,645.72				10,97,03,645.72

[Signature]
Accountant
Municipal Council Jatwara
District Satna

[Signature]
Chief Municipal Officer
मुख्य नगरपालिका अधिकारी
District Satna
जिला सतना
जिला सतना (म.प्र.)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



Date :
UDIN :

INCOME SCHEDULE (आय ँक्ष)

RP_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	1,01,74,098
Compensation-Stamp Duties (मुद्रांक शुल्क)	4,94,362
Total (योग)	1,06,68,460

RP_02 :- Deposits Received - (प्राप्त निक्षेप)

HEAD (शीर्ष)	Amount (राशि)
Earnest Money Deposit (अमानत प्राप्त)	30,500
Total (योग)	30,500

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

HEAD (शीर्ष)	Amount (राशि)
Connection Charges-Water Supply (नल कनेक्शन)	2,200
Fee-Application (आवेदन शुल्क)	1,435
Fee- Marriage Registration (विवाह ँजीयन)	120
Fee-RTI Act (आर टी आई)	470
Mutation Fee (नामांतरण शुल्क)	1,633
Other Income (अन्य आय)	4,00,944
Road Cutting Charge (सड़क खुदाई चार्ज)	3,750
Solid Waste Fee	3,15,920
User Charges-Pay & Use Toilets (शौचालय आय)	6,700
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	9,020
User Charges-Water Supply by Tanker (पानी टैंकर)	27,250
Total (योग)	7,69,442

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नगर परिषद जेतवारा
जिला मकाना (म.प्र.)



RP_04 :- Grants,Contribution for specific purposes

HEAD (शीर्ष)	Amount (राशि)
Grant GoI - 15th Finance (15 वित्त आयोग)	40,44,107
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	22,64,060
Grant GoMP- Other Grant (अन्य अनुदान)	61,91,944
Grant GoMP- Road development (सड़क मरम्मत)	15,39,562
Grant GoMP- State Finance Commission (राज्य वित्त)	36,15,000
Grant GoMP- समेकित अनुदान	1,59,000
Total (योग)	1,78,13,673

RP_05 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Market (बाजार बछक)	32,240
Rent-Community Hall	3,454
Shop Premium	2,52,000
Rent-Shopping Complex - Current (दुकान किराया चालू)	2,00,449
Total (योग)	4,88,143

RP_06 :- Sale & Hire Charges (विक्रय / भाड़ा प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टेंडर से आय)	2,95,500
Total (योग)	2,95,500

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद जेतवारा
जिला सतना (म.प्र.)



RP_07 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Education Cess - Current (शिक्षा उ०कार - चालू)	45,385
Property Tax - Current (सम्पत्ति कर चालू)	7,50,791
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,81,020
Surcharge Tax on Others (सरचार्ज)	44,439
Urban Development Cess CCurrent - नगरीय विकाश उ०कार	1,10,871
Water Tax - Current (जल कर - चालू)	4,23,780
Total (योग)	15,56,286

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मुख्य नगर पालिका अधिकारी
नगर पंचायत जैतवाड़ा
जिला गंगानगर (म.प्र.)



EXPENSES SCHEDULE (व्यय ँक्ष)

RP_08 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञान व्यय)	1,46,665
Consultancy Fee & Charge (सलाहकार फीस)	2,03,730
Cultural Event Expense (कार्यक्रम व्यय)	4,99,136
DSC डिजिटल सिग्नेचर	45,000
Fire Wood Expenses	23,600
Legal Expenses (कानूनी व्यय)	1,17,700
Office Expenses	30,032
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,04,666
Web,Internet Expense (इंटरनेट व्यय)	3,891
Total (योग)	13,74,420

RP_09 :- Capital Work-in-Progress (कार्य प्रगति ँर)

HEAD (शीर्ष)	Amount (राशि)
Borewell(बोरवेल खनन)	3,80,218
Constraction-Fuliya Nirman	1,76,703
Constraction Slop(स्लो निर्माण)	1,16,247
Construction - Roads & Bridges-Concrete Road	85,62,575
Construction -Roads & Bridges-Paving Blocks work	1,56,065
Construction-Sewerage and Drainage-Drain-Open	27,65,972
Construction-(टीन शेड)	2,26,590
Total (योग)	1,23,84,370

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मुख्य नगर पालिक अधिकारी
नगर परिषद् जेतबारा
जिला सतना (म.प्र.)



RP_10 :- Deposit Paid - (भुगतान निक्षेप)

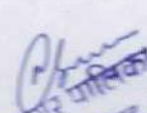
HEAD (शीर्ष)	Amount (राशि)
Return - Earnest Money Deposit (अमानत वापसी)	1,63,600
Total (योग)	1,63,600

RP_11 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	16,473
Contribution-Family Pension (पेंशन)	8,89,549
Employee - Advance (कर्मचारी - अग्रिम)	2,80,000
Leave Encashment (अवकाश नगदीकरण)	7,70,917
Provident Fund Contribution (पी एफ)	6,89,632
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,37,840
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	71,74,529
Travelling Allowance	19,024
Uniform Allowance (ड्रेस अलाउंस)	2,23,246
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	62,48,167
Total (योग)	1,68,49,377

RP_12 :- Fixed Assets (अचल संपत्तिया)

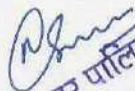
HEAD (शीर्ष)	Amount (राशि)
Computer (कंप्यूटर क्रय)	63,898
Furniture & Fixtures-Other (फर्नीचर क्रय)	58,536
Mobile Toilet	47,178
Office & Other Equipments (कार्यालय उपकरण क्रय)	2,82,843
Vehicle-Others (वाहन क्रय)	21,04,832
Total (योग)	25,57,287


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैलगरा
 जिला सतलुजा (म.प्र.)



RP_13 :- Operations & Maintenance (रिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	57,722
Electrical store (विधुत सामग्री क्रय)	12,61,343
Electricity Expense (विधुत बिल)	12,29,258
Fuel, Petrol & Diesel-(डीजल व्यय)	4,26,638
Hire Charges-Machinery (मशीन किराया)	2,15,538
Hire Charges-Vehicle (वाहन किराया)	57,080
Insurance-Vehicle (वाहन बीमा)	1,40,593
Painting Work	82,046
R & M-Building Office (कार्यालय मरम्मत)	1,09,402
R & M Infra Assets (अन्य मरम्मत)	9,59,777
R & M-Motor Pump (मोटर पंप मरम्मत)	64,488
R & M-Open Drain (नाली मरम्मत)	69,072
R & M-Other Office Equipment (कार्यालय उपकरण)	27,466
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	3,670
R & M-Public Light Others (विधुत मरम्मत)	3,80,783
R & M-Vehicle (वाहन मरम्मत)	3,89,798
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	4,57,861
R & M-Waterways (जलप्रदाय मरम्मत)	96,142
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	12,74,925
Solid Waste Managment	13,58,191
Water Ways Material (जल प्रदाय सामग्री क्रय)	14,65,748
Total (योग)	1,01,27,541


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जेतवारा
 जिला सतना (म.प्र.)



RP_14 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	2,12,813
Scheme Expenses_अन्त्योस्थी सहायता	25,000
Total (योग)	2,37,813

RP_15 :- Recoveries payable - Expenses (वसूली देयक)

HEAD (शीर्ष)	Amount (राशि)
Duties / Taxes - Expenses (कर भुगतान)	7,26,231
Total (योग)	7,26,231

FOR PRAMOD K. SHARMA & Co.

Chartered Accountants



(Signature)

CA Pramod K. Sharma
(Partner)

M. No 076883

FRN No .007857C

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद जेतवा
जिला सतना (म.प्र.)

MUNICIPAL COUNCIL JAITWARA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account and Income & Expenditure Account have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

[Signature]
मुख्य नगर पालिका अधिकारी
नगर सचिव जैतवारा
जिला सतना (म.प्र.)



Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- 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 some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- 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.
- All 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.

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद जैतवारा
जिला जयपुर (म.प्र.)



Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Cash book & some of registers/records were found with irregularities regarding maintenance. 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 and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.


मुख्य नगर पालिका अधिकारी
नगर परिषद जेतवारा
जिला सतना (म.प्र.)



Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- 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. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

[Handwritten Signature]
मुख्य नगरपालिका अधिकारी
नगर परिषद चैतनगर
जिला सतना (मि.प्र.)



Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- 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 duly suggested to maintain.
- 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 which is suggested to practice.

[Signature]
मुख्या नगर पालिका अधिकारी
नगर परिषद जैतवारा
जिला सतना (म.प्र.)



- 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 have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained 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 irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

मुख्य नगरपालिका अधिकारी
नगर पालिका कार्यालय
विलासपुर (म.प्र.)



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 their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- 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.

Date :

UDIN :

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



16000

CA Pramod Kumar Sharma
(Partner)

M. No 076883

FRN No .007857C

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद जैतवाड़ा
जिला सतना (म.प्र.)

As On 31.03.2024

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants
100
K. SHARMA & CO. CHARTERED ACCOUNTANTS
Pranod K. Sharma
(Partner)
M. No 076883
FRN No. 007857C

Chief Municipal Officer
Municipal Corporation, Jalandhar
जिला सदना (म.प.)


Accountant
Municipal Council Jaitwara
District Satna

Date: _____
LUDIN: _____

INCOME SCHEDULE (आय पक्ष)

IE_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	1,01,74,098
Compensation-Stamp Duties (मुद्रांक शुल्क)	4,94,362
Total (योग)	1,06,68,460

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

HEAD (शीर्ष)	Amount (राशि)
Connection Charges-Water Supply (नल कनेक्शन)	2,200
Fee-Application (आवेदन शुल्क)	1,435
Fee- Marriage Registration (विवाह पंजीयन)	120
Fee-RTI Act (आर टी आई)	470
Mutation Fee (नामांतरण शुल्क)	1,633
Other Income (अन्य आय)	4,00,944
Road Cutting Charge (सड़क खुदाई चार्ज)	3,750
Solid Waste Fee	3,15,920
User Charges-Pay & Use Toilets (शौचालय आय)	6,700
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	9,020
User Charges-Water Supply by Tanker (पानी टैंकर)	27,250
Total (योग)	7,69,442

IE_03 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Market (बाजार बछक)	32,240
Rent-Community Hall	3,454
Shop Premium	2,52,000
Rent-Shopping Complex - Current (दुकान किराया चालू)	2,00,449
Total (योग)	4,88,143

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

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टेंडर से आय)	2,95,500
Total (योग)	2,95,500

IE_05 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Education Cess - Current (शिक्षा उपकार - चालू)	45,385
Property Tax - Current (सम्पत्ति कर चालू)	7,50,791
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,81,020
Surcharge Tax on Others (सरचार्ज)	44,439
Urban Development Cess Current - नगरीय विकाश उपकार	1,10,871
Water Tax - Current (जल कर - चालू)	4,23,780
Total (योग)	15,56,286

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EXPENSES SCHEDULE (व्यय पक्ष)

IE_06 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञापन व्यय)	1,46,665
Consultancy Fee & Charge (सलाहकार फीस)	2,03,730
Cultural Event Expense (कार्यक्रम व्यय)	4,99,136
DSC डिजिटल सिग्नेचर	45,000
Fire Wood Expenses	23,600
Legal Expenses (कानूनी व्यय)	1,17,700
Office Expenses	30,032
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,04,666
Web,Internet Expense (इंटरनेट व्यय)	3,891
Total (योग)	13,74,420

IE_7 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	16,473
Contribution-Family Pension (पेंशन)	8,89,549
Employee - Advance (कर्मचारी - अग्रिम)	2,80,000
Leave Encashment (अवकाश नगदीकरण)	7,70,917
Provident Fund Contribution (पी एफ)	6,89,632
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,37,840
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	71,74,529
Travelling Allowance	19,024
Uniform Allowance (ड्रेस अलाउंस)	2,23,246
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	62,48,167
Total (योग)	1,68,49,377

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IE_8 :- Operations & Maintenance (परिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	57,722
Electrical store (विधुत सामग्री क्रय)	12,61,343
Electricity Expense (विधुत बिल)	12,29,258
Fuel, Petrol & Diesel-(डीजल व्यय)	4,26,638
Hire Charges-Machinery (मशीन किराया)	2,15,538
Hire Charges-Vehicle (वाहन किराया)	57,080
Insurance-Vehicle (वाहन बीमा)	1,40,593
Painting Work	82,046
R & M-Building Office (कार्यालय मरम्मत)	1,09,402
R & M Infra Assets (अन्य मरम्मत)	9,59,777
R & M-Motor Pump (मोटर पंप मरम्मत)	64,488
R & M-Open Drain (नाली मरम्मत)	69,072
R & M-Other Office Equipment (कार्यालय उपकरण)	27,466
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	3,670
R & M-Public Light,Others (विधुत मरम्मत)	3,80,783
R & M-Vehicle (वाहन मरम्मत)	3,89,798
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	4,57,861
R & M-Waterways (जलप्रदाय मरम्मत)	96,142
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	12,74,925
Solid Waste Managment	13,58,191
Water Ways Material (जल प्रदाय सामग्री क्रय)	14,65,748
Total (योग)	1,01,27,541

IE_9 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	2,12,813
Scheme Expenses_अन्त्योस्थी सहायता	25,000
Total (योग)	2,37,813

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

NAME OF ULB :- JAITWARA
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2022-23	Receipts in Rs.			
1	Audit of Revenue		2023-24			
	A. REVENUE COLLECTION					
a.	Property Tax	3,04,984.00	7,50,791.00	146.17%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Consolidated Tax	6,19,775	1,81,020	-70.79%	Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	47,278.00	1,10,871.00	134.51%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
d.	Education Cess	12,418.00	45,385.00	265.48%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
	TOTAL (A)	9,84,455	10,88,067			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	4,70,741.00	4,88,143.00	3.70%	Rent collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Water Tax	6,53,519	4,23,780	-35.15%	Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management	2,54,800.00	-	-100.00%	No comments	No comments
d.	Other Fees & Taxes	6,04,632.00	44,439.00	-92.65%	Other Fees & Taxes collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (B)	19,83,692.00	9,56,362			
	GRANT TOTAL (A) + (B)	29,68,147.00	20,44,429.00			



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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regards. { For more details Refer Observation sheet }	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. { For more details Refer Observation sheet }	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there no any FDR in the ULB during the year.	Since FDR was not made by the council so there is no need to maintain FDR register. { For more details Refer Observation sheet }	If Investment is made, proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has not followed proper tender process in some cases.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.



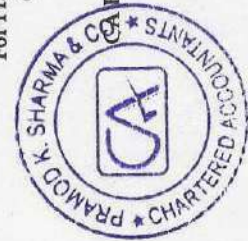
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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	1159.93%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	5.76%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :

Place : Bhopal

For Pramod K. Sharma & Co.
Chartered Accountants



Pramod Kumar Sharma
(Partner)

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जिला सेतना (म.प्र.)

Revised Abstract Sheet For Reporting on Audit Paras
2022-23 INCOME & EXPENDITURE INFORMATION

2022-23 INCOME & EXPENDITURE STATEMENT															
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS					CAPITAL RECEIPTS					
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Rewa	Satna	Jaitwara	Municipality	7,50,791	8,05,495	7,69,442	4,88,143	1,06,68,460		31,40,757		40,44,107	36,15,000	1,01,54,566

TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
3,44,36,761	1,68,49,377	13,74,420	1,01,27,541	2,37,813	34,47,118		1,23,84,370	4,44,20,639



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Municipal Council Jaitwara
District- Satna (M.P)
Bank sheet as on 31.03.2024

S.No	Name of Bank	Account No	Cash Book		Pass Book		Op. Difference	Cl. Difference
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance		
1	State Bank of India	53052151717	5,48,25,277.55	4,89,87,822.55	5,48,25,277.55	4,89,87,822.55		
2	Canara Bank	2489101015821	1,69,07,970.00	1,04,62,830.00	1,69,07,970.00	1,04,62,830.00		
3	ICICI Bank	726105000724	32,77,630.00	32,77,630.00	32,77,630.00	32,77,630.00		
4	Axis Bank		7,630.56	7,630.56	7,630.56	7,630.56		
5	State Bank of India (Sanchit Nidhi)	11114945095	12,42,851.34	12,76,822.34	12,42,851.34	12,76,822.34		
6	State Bank of India	21877944547	68,283.00	68,283.00	68,283.00	68,283.00		
7	Indian Bank	21877944116	1,98,028.34	13,800.27	1,98,028.34	13,800.27		
			7,65,27,670.79	6,40,94,818.72	7,65,27,670.79	6,40,94,818.72		

BRS NOT REQUIRED

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



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