कार्यातय नगर परिषद नयसिंहनगर निता-शहडोल म.प्र.

email -cmojaysingnagar@mpurban.gov.in (shahdolnpjurb@gmail.com)

क- | ७०७ / न.परि. / आडिट / 2024-25

जयसिंहनगर दिनांक ७३/०३/१८

प्रति,

लेखा अधिकारी (वित्त) संचालनालय नगरीय प्रशासन एवं विकास मध्य प्रदेश भोपाल

विशयः–

नगर परिषद जयसिंहनगर की सी ए आडिट रिपोर्ट वर्ष 2023-24 प्रेषित करने के संबंध मे।

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महोदय,

विषयांन्तर्गत नगर परिषद जयसिंहनगर की वित्तीय वर्ष 2023—24 के लेखाओं की संपरीक्षा चार्टेड एकाउटेन्ट से कराया जा कर प्राप्त आंकेक्षण प्रतिवेदन आपकी ओर अवलोकनार्थ एवं आवश्यक कार्यवाही हेतु सम्प्रेषित है।

संलग्न – उपरोक्तानुसार,

मुख्य नगर पहिनका अधिकारी नगर परिषद जयसिंहनगर जिला शहडोल म०प्र० जयसिंहनगर दिनांक <u>63/03/25</u>

पृ.क-*(५०%* प्रतिलिपि-

/न.परि./आडिट/2024—25 (सूचनार्थ सम्प्रेषित)

आयुक्त महोदय, नगरीय प्रशासन एवं विकास मध्य प्रदेश भोपाल ।

2. संयुक्त संचालक, नगरीय प्रशासन एवं विकास शहडोल संभाग शहडोल म०प्र०।

मुख्य नगर

अधिकारी

नगर परिषद जयसिंहनगर

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नगर परिसद जयसिंघनगर

जिला - शहडोल (म. प्र .)



FINANCIAL YEAR: - 2023-24

AUDITORS

N.C. SARAF & COMPNY

(CHARTERED ACCOUNTANT)

CA AKASH GUPTA

PARTNER



AUDIT OBSERVATION

RECEIPT & PAYMENT ACCOUNTS AS ON 31.03.2024

INCOME & EXPENDITURE ACCOUNTS AS ON 31.03.2024

BANK BALANCE SHEET

ABSTRACT SHEET

M/S N.C. SARAF & CO

Chartered Accountant



WARD NO. 16,NEAR HOTEL CITY STAR,NEW BUS STAND SHAHDOL,SHAHDOL MADHYA PRADESH 484001

Ph. +91 8889936146

e-mail: caakashgupta50@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL JAISINGHNAGAR, DISTRICT SHAHDOL (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 standard 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 statements.
- 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- 05/10/2024

Place - Shahdol UDIN :- 24463750BKILRT9717

र्माला-श्वमहोत्त (स.प्र.)

For N. C. SARAF & Co Chartered Accountant Firm Reg No.:- 007779C

CA AKASH GUPTA (Partner) Membership No.:- 463750

MUNICIPAL COUNCIL JAISINGHNAGAR

AUDIT OBSERVATIONS

Our Audit has been conducted on the basis of records and information produced before us.

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 on sample basis.
- 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 were some FDRs made by the council but not found during the audit.
- No, we have not seemed any investment on lesser interest rate.

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 voucher were satisfactory according to books. However during the audit of vouchers some mild observation were found and made them rectified at the time and suggested to pay attention ahead some observation are as follow –
- We verified that Expenditures of particulars schemes were not over budget and expended to guidelines, directive acts and rule issued by Government of India/ State Government.

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

मुख्य नार प्रतिका अधिकारी नाम परिष्य जयसिक्तमणर विमान-शङ्खील (म.प्र.)

- 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 instance to CMO.
- As per ULB guideline, if the Fire Brigade 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. A
- Double entry accounting system has been applied in the ULB but has not been practiced during current year. A
- Except cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows A

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.
- Income and Expenditure ledgers have not been maintained physically. A
- Employee advances have not been given during the year so no need maintain the advance register. 4





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 (Account 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. 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 incharge should verify them timely.
- Since diesel register was not found during the audit so we could not verify the log books and fuel used.
- GPS system was not available for vehicles.

मुक्य नहीर प्रतिका अधिकारी नगर परिषद जयसिंहनगर क्रिक्टा-शहडोश (म.प्र.)

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 (Account and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the Audit.
- ➤ As per Section 139 (2) under Chapter –V of Madhya Pradesh (Account 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 (Account and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recoding each and every purchase of material. During the audit of the PWD depart5ment we found 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 have been informed that there were some FDRs in the council but FD receipt have not been produced before us for verification.

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 properly.

As per section 121 read with section 86 under chapter – V of Madhya Pradesh (Account and Finance) Rules, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. Government, letter no./2022-23/87 dated 06/08/2022, Estendering must

with the regulation. be done in case of purchase costing above one lakh rupees. It is suggested to council to comply

Council has not received any Bank Guarantee during the year.

Audit of Grant & Loan

- During the audit, we found some observation about grant are as follow-
- V utilization. We examined the entire grant received from the Central/ State Government and some of their
- ٧ During the audit were have not found the utilization certificates of various grants.
- V that all grant have been used for the purpose for which grant have received. therefore in that case we can't bifurcate how much portioned belong to revenue or Capital except During the audit, we found that some grants are like mixed nature i.e. Capital & Revenue nature
- V During the year, Council has made the repayment of Rs. 28,13,648 /- towards HUDCO loan installment as per Receipt and Payment Account.

Loan register was not found during the audit.

Date- 05/10/2024

बगर परिवर नदरिहंबगर भेडितना-शहडोटा (म.प्र.)

मुख्य नग

ष्रप्राप्तिका अधिकारी

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FRN 007779C

Surg

Place - Shahdol

UDIN :- 24463750BKILRT9717

For N. C. SARAF & Co Chartered Accountant Firm Reg No.:- 007779C

CA AKASH GUPTA (Partner)

Membership No .:- 463750

MUNCIPAL COUNCIL JAISINGHNAGAR DISTRCIT SHAHDOL RECEIPT & PAYMENT ACCOUNT AS ON 31.03.2024

Head of account	schedule No.	Municipal counci	jaisinghnagar	Head of Account	Schedule No.	Municipal Council	Jaisinghnagar
		1-Apr-23 to 3	1-Mar-24			1-Apr-23 to 3	31-Mar-24
Opening Balance			44,181,128.46	REVENUE/CAPITAL EXPENDITURE			37,471,363.60
Cash Balance							
Bank Balance		44,181,128.46		Administrative Expenses	RP-9	784,287.00	
				Capital work-in progress	RP-10	3,722,496.00	
				Establishment Expenses	RP-11	17,552,955.60	
REVENUE/ CAPITAL RECEIPT			27,032,215.00	Fixed Assets	RP-12	5,732,010.00	
				Interest & Finance Charges	RP-13	2,820,846.00	-
Assigned Revenues & Compensation	RP-1	8,535,452.00		Operation & Maintenance	RP-14	6,170,775.00	
Deposits Received	RP-2	70,000.00		Programee Expenses	RP-15	293,610.00	
Fees & User Charges	RP-3	682,133.00		Recoveries Payable- Expenses	RP-16	394,384.00	
Grants, Contribution for specific purooses	RP-4	13,561,783.00					
Rental Income from Municipal properties	RP-5	917,859.00					
Sale & Hire charges	RP-6	137,500.00		Closing Balance			33,741,979.86
Tax Revenue	RP-7	2,642,418.00		Cash			
ncome from Investments	RP-8	485,070.00		Bank Balance		33,741,979.86	
Grand Total			71,213,343.46	Grand Total			71,213,343.46

For N.C. SARAF & CO

Chartered Accountant

FRN :- 007779C

CA Akash Gupta

gar

Partner MRN:- 463750

UDIN :- 2445375QBKILRT9717

Accountant

Muncipal Council Jaisinghnagar

Dist. Shahdol (M.P.)

Chief Muncipal Officer Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.)

> मुख्य नगर पालिका अधिकारी नगर परिचंद जवासिंहनगर क्रिन्स-श्इंशेल (म.प्र.)

Schedule RP-1: Assigned Revenue & Compensation

Particulars	Amount
Compensation-Octroi (चूंगी) compensation- Stamp Duties (मुद्रांक शुल्क)	7,999,799.00 535,653.00
TOTAL : Assigned revenue & compensation	8,535,452.00

Schedule RP-2: Deposits Received

Particulars	Amount
Earnest Money Deposite (अमानत प्राप्त)	70,000.00
Total: Deposite Received	70,000.00

Schedule RP-3: Fees & User Charges

particulars	Amount
Audit Advance Recovery fees	11,300.00
connection charges-water supply (नल संयोजन शुल्क)	7,750.00
Entry fees Bus Stand	621,660.00
Fee- Birth & death certificate	298.00
Fee- other certificate	272.00
Fee-Building Nomination Fees (भवन नामांतरण शुल्क)	
Fee-RTI Act (आर टी आई)	1,500.00
Fees- Meet Licence	360.00
Fees- रसीद विक्रय	15,000.00
other income	300.00
Penality & Fine - user	2,293.00
Reconcilation Income (समायोजन आय)	1,400.00
	20,000.00
TOTAL:Fees & user charges	682,133.00

Schedule RP-4: Grants, Contribution For Specific Purpose

Particulars	Amount
Grant Gov. India -15th finance (15 वित्त आयोग) Grant Gov. MP - MLA LAD fund (विधायक निधि) Grant Gov. MP - Mulbhoot (मूलभूत स्विधा) Grant Gov. MP - Road Development (सड़क विकास) Grant Gov. MP - Road maintenance (सड़क मरम्मत) Grant Gov. MP - Samekit Subsidy (समेकित अन्दान) Grant Gov. MP - state finance commission (राज्य वित्त)	3,689,713.00 315,457.00 1,924,627.00 576,088.00 732,898.00 754,000.00 5,569,000.00
TOTAL:GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES	5,569,000 13,561,783

मुख्य मगर पालिका अधिकारी गणर पस्तिव जयसिंहमणर जिला-शङ्कील (स.प्र.)

Schedule RP-5 : Rental Income from Muncipal Properties

Particulars	Amount
Rent- Lease of pond (तलब लीस)	5,500.00
Rent- Market (बैठकी श्ल्क)	713,477.00
Rent- Market (वर्जन) रूप । Rent- shopping comlex-current (द्कान किराया चालू)	92,415.00
Rent-shopping complex-Arrear (द्कान किराया बकाया)	98,544.00
Rent-shopping complex-Surcharge (दुकान किराया अधिकर)	5,723.00
Rent- MAD Pump	2,200.00
TOTAL:RENTAL INCOME FROM MUNICIPAL PROPERTIES	917,859.00

Schedule RP-6: Sales & Hire Charges

Porticulars	Amount
Particulars Sale-Tender (निविदा विक्रय)	135,000.00
Auction Rule Condition Sale (नीलामी नियम शर्त विक्रय)	2,500.00
TOTAL :SALE &HIRE CHARGES	137,500.00

Schedule RP-7: Tax Revenue

Particulars	Amount
Property Tax- Current (संपति कर चालू)	388,102.00
Property Tax- Arrears (संपत्ति कर बकाया)	164,493.00
Samekit kar-Current (समेकित चालू)	14,820.00
samekit kar-Arrear (समेकित बकाया)	18,543.00
Education Cess -Current (शिक्षा उपकर चालू)	38,872.00
Education Cess -Arrear (शिक्षा उपकर बकाया)	27,192.00
Urban Development Cess - Current (नगर विकास उपकर चालू)	42,180.00
Urban Development Cess -Arrear (नगर विकास उपकर बकाया)	51,741.00
Service Tax- Current (सेवा कर चालू)	27,720.00
Service Tax- Arrear (सेवा कर बकाया)	30,780.00
Water Tax- current (जल कर चालू)	112,175.00
water Tax- Arrear (जल कर बकाया)	63,869.00
water Tax- Surcharge (जल कर अधिकर)	5,539.00
Surcharge Tax on other (अन्य अधिकर)	10,814.00
Other Tax Receipt Online in Bank Account (बैंक खाते मे प्राप्त कर राशि)	1,645,578.00
TOTAL :TAX REVENUE	2,642,418.00

Schedule RP-8: Income From Investment

Particulars	Amount
Income from Investments (निवेश से आय)	485,070.00
TOTAL :INCOME FROM INVESTMENTS	485,070.00

मुख्य नगर प्रतिका अधिकारी नगर परिषद जयसिंहनगर क्रिला-शहडोल (म.प्र.)

Schedule RP-9: Adminitrative Expenses

Particulars Accouting Fees to CA Firm(लेखांकन फीस)	Amount
Accounting Fees to CA Firm(संख्याना पास) Bio-Metric machine (बाइओ मेट्रिक मशीन)	41,300.00
Bio-Metric trace in Charge - GST Filling Charge	6,900.00
Consultancy fee & charge - GST Filling Charges (सलाहकार फीस) Cultural event expense (कार्यक्रम व्यय)	15,000.00
DSC(डिजिटल सिग्नचर)	224,717.00
nags purchased (झण्डा व्यय)	23,400.00
Meeting Expesnes (मीटिंग व्यय)	30,000.00
Meeting Expesites (जारिका उपय) Newspapers (ज्यूज पेपर)	6,155.00
Newspapers (and 144)	166,859.00
Printing and stationery (मूद्रांकन / लेखांकन व्यय)	126,436.00
R.O Water Bottle	40,000.00
Telephone Expense (टेलीफोन व्यय)	25,120.00
Trawelling Expenses (आवागमन व्यय)	38,400.00
Reconcilation Payment (संयोजन भ्गतान)	20,000.00
Caution Money - Market Refund (अमानत राशि- बाजार बैठकी वापसी)	20,000.00
TOTAL :Administrative expenses	784,287.00

Schedule RP-10: Capital Work-In-Progress

Particulars	Amount
Bus Stand Const(Tribin) (बस स्टैन्ड त्रिबीन निर्माण)	17,600.00
R&M-Pump House & Bore well (मरम्मत - पम्प हाउस & बोर वेल)	297,913.00
Handpump Establishment (हैन्ड पम्प स्थापना)	86,224.00
Construction - road & Bridge- concrete road	852,629.00
Construction-roads & Bridge- WBM Roads	166,751.00
Contruction- sewerage and drainage- drain- open	271,547.00
Electric Line Work (विध्त खंबे & शहरी एलेक्ट्रिशिकरण)	1,989,116.00
GSB Filling work	40,716.00
TOTAL: CAPITAL WORK IN -PROGRESS	3,722,496.00

मुख्य नागर पालिका अधिकारी नगर पालिक जायसिंहनगर रे विकार-शङ्डील (म.प्र.) * INDIA * FRN 007779C C

Schedule RP-11: Establishment Expenses

2.Rjaswa Dept (राजस्व विभाग) 3.Electricity Dept (विध्त विभाग) 4.Mechanical Dept (विध्त विभाग) 5.Cleaning Dept (योजिकी विभाग) 5.Cleaning Dept (सफाई विभाग) 6. Arrear Salary (बकाया वेतन) 7.Balaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 7.Cleaning Dept (सफाई विभाग) 7.Road Light Maint (रोड लाइट रखरखाव विभाग) 7.Arrear Salary (बकाया वेतन) 7.Arrear Salary (बिभाग) 7.Cleaning Dept (सफाई विभाग) 7.Cleaning	Particulars	Amount
2,932,811.0 2,8jaswa Dept (राजस्व बिभाग) 3,Electricity Dept (विध्त बिभाग) 4,Mechanical Dept (यांत्रिकी बिभाग) 5,Yojna dept (यांत्रिकी बिभाग) 5,Yojna dept (यांत्रिकी बिभाग) 5,Cleaning Dept (सफाई बिभाग) 6, Arrear Salary (बकाया चेतन) 7,O91.1 5, Salaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 1,Cleaning Dept (सफाई बिभाग) 205,979. 5, Salaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 1,Cleaning Dept (सफाई बिभाग) 205,979. 5, Salaries & Allowances- Temporary Employee (अस्यायी कर्मचारी) 1,Cleaning Dept (सफाई बिभाग) 2,Computer Operator (कंप्यूटर ऑपरेटर) 4,Jal Praday (जल प्रदाय बिभाग) 5, Road Light Maint (रोड लाइट रखरखाव बिभाग) 5, Road Light Maint (रोड लाइट रखरखाव बिभाग) 6, Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 1,10eaning Dept (सफाई विभाग) 2,Jal Praday (जल प्रदाय बिभाग) 2,Computer Operator (कंप्यूटर ऑपरेटर) 6, Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 1,157. 1,10eaning Dept (सफाई विभाग) 2,2Jal Praday (जल प्रदाय बिभाग) 2,2Gemputer Operator (कंप्यूटर ऑपरेटर) 4,Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 6,Pya Sanchalan (प्याऊ संचालन) 6,Pya Sanchalan (प्याऊ संचालन) 6,Pya Sanchalan (प्रहायक औं वेतन) 7,Pension Payment to Employee (पेंशन भ्रगतान)	a Allawaneas Bagular Employee / Orthon	
2,Rjaswa Dept (राजस्व विभाग) 3,Electricity Dept (विध्त विभाग) 4,Mechanical Dept (यांत्रिकी विभाग) 5,Cleaning Dept (यांत्रिकी विभाग) 5,Cleaning Dept (यांत्रिकी विभाग) 6,Cleaning Dept (संफाई विभाग) 6, Arrear Salary (क्काया वेतन) 2,Jal Praday (जल प्रदाय विभाग) 2,Jal Praday (जल प्रदाय विभाग) 2,Cleaning Dept (संफाई विभाग) 2,Cleaning Dept (संफाई विभाग) 2,Jal Praday (जल प्रदाय विभाग) 2,Cleaning Dept (संफाई विभाग) 2,Cleaning Dept (संफाई विभाग) 2,Cleaning Dept (संफाई विभाग) 2,Computer Operator (कंप्यूटर ऑपरेटर) 3,Fire Vehicle (अग्नि सम्यक वाहन) 4,Jal Praday (जल प्रदाय विभाग) 5,Road Light Maint (रोड लाइट रखरखाव विभाग) 5,Road Light Maint (रोड लाइट रखरखाव विभाग) 6,Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 1,1,157. Daily Wages (दैनिक मजदूरी) 1,Cleaning Dept (संफाई विभाग) 2,Jal Praday (जल प्रदाय विभाग) 2,Computer Operator (कंप्यूटर ऑपरेटर) 6,Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प सरम्मत मजदूरी) 6,Pyau Sanchalan (प्याऊ संघालन) 1,1,520 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Salaries & Allowances- Regular Employee (नियमित कमचारी)	20 2020 00 00 00 000 0
3.Electricity Dept (विध्त विभाग) 4.Mechanical Dept (योजिकी विभाग) 5.Yojna dept (योजिकी विभाग) 5.Cleaning Dept (सफाई विभाग) 5.Cleaning Dept (सफाई विभाग) 6. Arrear Salary (बकाया वेतन) 7.Gleaning Dept (सफाई विभाग) 7.Cleaning Dept (सफाई	1.General Administration Dept (अशासानक विमान)	2,932,811.00
996,593.0 5,Yojna dept (योजना विभाग) 5,Cleaning Dept (सफाई विभाग) 5,Cleaning Dept (सफाई विभाग) 5,Cleaning Dept (सफाई विभाग) 6,Arrear Salary (बकाया वेतन) Salaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 1,Cleaning Dept (सफाई विभाग) 2,Jal Praday (जल प्रदाय विभाग) 205,979. Salaries & Allowances- Temporary Employee (अस्यायी कर्मचारी) 1,Cleaning Dept (सफाई विभाग) 2,Computer Operator (कंप्य्टर ऑपरेटर) 3,Fire Vehicle (अग्नि सम्प्यत्म वाहन) 4,Jal Praday (जल प्रदाय विभाग) 5,Road Light Maint (रोड लाइट रखरखाव विभाग) 6,Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 7,Arrear Salary (बकाया वेतन) 1,157. Daily Wages (दैनिक मजद्री) 1,Cleaning Dept (सफाई विभाग) 2,Jal Praday (जल प्रदाय विभाग) 2,Jal Praday (जल प्रदाय विभाग) 2,Jal Praday (जल प्रदाय विभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6,Pyau Sanchalan (प्याइप्लाइन रखरखाव विभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6,Pyau Sanchalan (प्याइप्लाइन रखरखाव विभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6,Pyau Sanchalan (प्याइप्लाइन रखरखाव विभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6,Pyau Sanchalan (प्याइप्लाइन रखरखाव विभाग) 5,1,520 6,Pyau Sanchalan (प्याइप्लाइन रखरखाव विभाग) 7,4,660 5,1,2,2,2,2,640 5,1,2,2,2,2,640 5,2,2,2,2,640 5,2,2,2,2,2,2,2,2,2,2 5,2,2,2,2,2,2 5,2,2,2,2	2.Rjaswa Dept (Rota Rayar)	2,334,891.00
244,126.4 5, Krojna dept (योजना विभाग) 5, Cleaning Dept (सफाई विभाग) 5, Cleaning Dept (सफाई विभाग) 1, Cleaning Dept (सफाई विभाग) 1, Cleaning Dept (सफाई विभाग) 2, Jal Praday (जल प्रदाय विभाग) 2, Jal Praday (जल प्रदाय विभाग) 2, Computer Operator (कंप्यूटर ऑपरेटर) 4, Jal Praday (जल प्रदाय विभाग) 2, Computer Operator (कंप्यूटर ऑपरेटर) 4, Jal Praday (जल प्रदाय विभाग) 5, Road Light Maint (रोड लाइट रखरखाव विभाग) 6, Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 7, Arrear Salary (बलाया वेतन) 1, 1, 157. Daily Wages (दैनिक मजद्री) 1, Cleaning Dept (सफाई विभाग) 2, Lomputer Operator (कंप्यूटर ऑपरेटर) 4, Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 5, Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6, Pyau Sanchalan (प्यांच संचालन) 1, 1, 157. Daily Wages (किन्यूटर ऑपरेटर) 4, Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 5, Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6, Pyau Sanchalan (प्यांच संचालन) 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	3. Electricity Dept (1947)	622,221.00
1,881,280.4 47,091.4 5, Arrear Salary (बकाया वेतन) 5, Cleaning Dept (सफाई बिभाग) 2, Jal Praday (जल प्रदाय बिभाग) 5, Cleaning Dept (सफाई बिभाग) 1,000.00.00 2,000 प्रदाय बिभाग) 1,403,000.00 2,000 प्रदाय बिभाग) 1,403,000.00 2,000 प्रदाय बिभाग) 2,000 प्रदाय बिभाग) 5, Road Light Maint (रोड लाइट रखरखाव बिभाग) 5, Road Light Maint (पाइप्लाइन रखरखाव बिभाग) 6, Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 1,157. 1,157. 1,157. 1,200 प्रवाय बिभाग) 2,21al Praday (जल प्रदाय बिभाग) 2,21al Praday (जल प्रदाय बिभाग) 2,248.4 2,807. 2,7,428. 3,169 प्रवाय बिभाग) 2,17,428. 4,191eline Maint (पाइप्लाइन रखरखाव बिभाग) 5, Road Light Maint (पाइप्लाइन रखरखाव बिभाग) 5, Road Light Maint (पाइप्लाइन रखरखाव बिभाग) 1,157. 1,201 प्रवाय प्रवाय वेतन) 1,157. 1,201 प्रवाय प्रवाय वेतन) 1,231 प्रवाय प्रवाय प्रवाय विभाग) 1,4860 1,4860 1,520 1,4860 1,	4.Mechanical Dept (41174) (1841)	996,593.00
47,091.1 Salaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 1.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 1.1,157. Dally Wages (दैनिक मजदूरी) 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय विभाग) 2.5.Road Light Maint (पाइप्लाइन रखरखाव बिभाग) 5.Road Light Maint (पाइप्लाइन रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 1.1,157. Dally Wages (दैनिक मजदूरी) 6.Pyau Sanchalan (प्याङ संचालन) 7.Aganchalan (प्याङ संचालन) 7.Bearnes Allowance (महागई भता) 7.Bearnes Allowance (महागई भता) 7.Bearnes Allowance (महागई भता) 7.Bearnes Allowance (पंशन भगतान)	5.Yojna dept (योजना विभाग)	244,126.00
Salaries & Allowances- Permanent Employee (स्यायी कर्मचारी) 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 5.Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी) 1.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 2.Computer Operator (कंप्यूटर ऑपरेटर) 3.Fire Vehicle (अगिन सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 1.Cleaning Dept (सफाई बिभाग) 2.Jally Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 2.Jall Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्रगतान) G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	5.Cleaning Dept (सपाई विमान)	1,881,280.00
1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 205,979. 2.Jal Praday (जल प्रदाय बिभाग) 205,979. 2.Jal Praday (जल प्रदाय बिभाग) 2.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 247,720. 3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 2.Jal Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 6.Pyau Sanchalan (प्याऊ संचालन) 4.Pipel Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) 6.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	6. Arrear Salary (बकाया वतन)	47,091.00
1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 205,979. 2.Jal Praday (जल प्रदाय बिभाग) 205,979. 2.Jal Praday (जल प्रदाय बिभाग) 2.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 247,720. 3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 2.Jal Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 6.Pyau Sanchalan (प्याऊ संचालन) 4.Pipel Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) 6.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	Salaries & Allowances- Permanent Employee (स्थायी कर्मचारी)	}
2.Jal Praday (जल प्रदाय विभाग) 205,979. Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी) 1.Cleaning Dept (सफाई विभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 247,720. 3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय विभाग) 5.Road Light Maint (रोड लाइट रखरखाव विभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई विभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव विभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) 6.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	cleaning Dept (सफाई बिभाग)	604,940.00
Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी) 1.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 247,720. 3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) 6.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	alal Praday (जल प्रदाय बिभाग)	205,979.00
1,403,000. 2,Computer Operator (कंप्यूटर ऑपरेटर) 247,720. 3,Fire Vehicle (अग्नि सम्यक वाहन) 4,Jal Praday (जल प्रदाय बिभाग) 5,Road Light Maint (रोड लाइट रखरखाव बिभाग) 6,Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7,Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजदूरी) 1,Cleaning Dept (सफाई बिभाग) 2,Jal Praday (जल प्रदाय बिभाग) 2,Computer Operator (कंप्यूटर ऑपरेटर) 4,Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5,Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 6,Pyau Sanchalan (प्याऊ संचालन) 1,4860 6,Pyau Sanchalan (प्याऊ संचालन) 1,49704 6,Pyau Sanchalan (पहगाई भता) 1,40704 1,433 1,403,000. 247,720. 247,720. 247,720. 273,428. 382,807. 382		
2.Computer Operator (कंप्युटर ऑपरेटर) 23.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 273,428. 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्युटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी)	
3.Fire Vehicle (अग्नि सम्यक वाहन) 4.Jal Praday (जल प्रदाय बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्यूटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	1.Cleaning Dept (सफाइं बिभाग)	1,403,000.00
882,807. 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 5.Road Light Maint (रोड लाइट रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 129,432. 7.Arrear Salary (बकाया वेतन) 11,157. 1.Cleaning Dept (सफाई बिभाग) 2.Jal Praday (जल प्रदाय बिभाग) 2.Computer Operator (कंप्युटर ऑपरेटर) 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 6.Pyau Sanchalan (प्याऊ संचालन) Helper Grade Salary (सहायक ग्रैड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	2.Computer Operator (कप्युटर आपरेटर)	247,720.00
273,428. 6.Pipeline Maint (रोड लाइट रखरखाव बिभाग) 6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 7.Arrear Salary (बकाया वेतन) 11,157.	3.Fire Vehicle (अग्नि सम्यक वाहन)	431,958.00
129,432. 7.Arrear Salary (बकाया वेतन) 129,432. 7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई विभाग) 485,548. 2.Jal Praday (जल प्रदाय विभाग) 192,861. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860. 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 18,484. 6.Pyau Sanchalan (प्याऊ संचालन) 51,520. Helper Grade Salary (सहायक ग्रैड वेतन) 41,143. Dearnes Allowance (महगाई भता) 233,869. G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	4.Jal Praday (जल प्रदाय बिभाग)	882,807.00
7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 485,548. 2.Jal Praday (जल प्रदाय बिभाग) 192,861. 2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैंड वेतन) 41,143 Dearnes Allowance (महगाई भता) 233,869 2,272,640 6.P.F & E.P.F Payment 2,272,640 Leave encashment (अवकाश नगदिकरण) 109,507	5.Road Light Maint (रोड लाइट रखरखाव बिभाग)	273,428.00
7.Arrear Salary (बकाया वेतन) 11,157. Daily Wages (दैनिक मजद्री) 1.Cleaning Dept (सफाई बिभाग) 485,548. 2.Jal Praday (जल प्रदाय बिभाग) 192,861. 2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजद्री) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैंड वेतन) 41,143 Dearnes Allowance (महगाई भता) 233,869 2,272,640 6.P.F & E.P.F Payment 2,272,640 Leave encashment (अवकाश नगदिकरण) 109,507	6.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग)	129,432.00
1.Cleaning Dept (सफाई बिभाग) 485,548. 2.Jal Praday (जल प्रदाय बिभाग) 192,861. 2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860. 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 109,507	7.Arrear Salary (बकाया वेतन)	11,157.00
1.Cleaning Dept (सफाई बिभाग) 485,548. 2.Jal Praday (जल प्रदाय बिभाग) 192,861. 2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860. 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 109,507	Daily Wages (दैनिक मजदरी)	
2.Jal Praday (जल प्रदाय बिभाग) 192,861. 2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860. 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रेड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 C,P.F & E.P.F Payment 109,507	1 Cleaning Dent (सफाई बिभाग)	485,548.00
2.Computer Operator (कंप्यूटर ऑपरेटर) 68,783. 4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 109,507	a lal Braday (जन्म पटाय विभाग)	192,861.00
4.Pipeline Maint (पाइप्लाइन रखरखाव बिभाग) 74,860. 5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 109,507	2 Computer Operator (कंप्यंटर ऑपरेटर)	68,783.00
5.Handpump Suhdar Wages (हैन्ड पम्प मरम्मत मजदूरी) 18,484 6.Pyau Sanchalan (प्याऊ संचालन) 51,520 Helper Grade Salary (सहायक ग्रैंड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 2,272,640	A Dipolino Maint (पाटप्लाहन उख्यावत विभाग)	74,860.00
51,520 Helper Grade Salary (सहायक ग्रेड वेतन) Dearnes Allowance (महगाई भता) Pension Payment to Employee (पेंशन भ्गतान) G.P.F & E.P.F Payment Leave encashment (अवकाश नगदिकरण)	F. Handauma Subdar Wages (हेन्द्र प्रस्प सरस्मत सन्तरी)	18,484.00
Helper Grade Salary (सहायक ग्रैंड वेतन) 41,143 Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 2,272,640 Leave encashment (अवकाश नगदिकरण)	Shandpunip Sundai Wages (605 404 4070 ord 1010)	51,520.00
Dearnes Allowance (महगाई भता) 140,704 Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 109,507 Leave encashment (अवकाश नगदिकरण)	Uslam Crade Colons (URIVE)	41,143.00
Pension Payment to Employee (पेंशन भ्गतान) 233,869 G.P.F & E.P.F Payment 2,272,640 Leave encashment (अवकाश नगदिकरण) 109,500	Helper Grade Salary (राहायक श्रेड पर्ताण)	140,704.00
G.P.F & E.P.F Payment (अवकाश नगदिकरण) 2,272,640 109,507	Dearnes Allowance (महंगाई भरा)	233,869.60
Leave encashment (अवकाश नगदिकरण)		
teave encasiment (Signatur)		
Professional Tay (die day)		1/2
Tolesssional Tax (SINT 47)	Professsional Tax (व्रति कर)	565,800.0
Remuneration & ree- mayor-in-council (47339 4 11-14 7 7		17,552,955.6

Schedule RP-12: Fixed Assets

Particulars	Amount
Cleaning Item (सफाई आइटम)	514,523.00
	198,000.00
Flag Colour Road Light LED (झण्डा रंग का LED)	97,677.00
furniture & fixtures- other(फर्निचर एवं फिक्स्चर)	3,177,392.00
Electronic Item Purchase (विध्त उपकरण)	484,866.00
Handpump Machine(हैन्ड पम्प मशीन)	730,548.00
Submercail Pump Motor & Pipe (सबमर्सियल पम्प मोटर) Water Treatment Cleaning Belt	529,004.00
TOTAL :FIXED ASSETS	5,732,010.00

मुख्य निर्म पालिका अधिकारी नगर परिषद नयसिंहनगर जिला-श्ड्डोल (स.प्र.)



particulars	Amount
Bank Charges (बैंक घार्जेस)	7,198.00
nterest -Loan from HADCO Bank	2,813,648.00
Total	2,820,846.00
Schedule RP-14 : Operations & Maintence	
particulars	Amount
Farticulars	
Bulk purchase - stationary	37,393.00
planching & BHC Powder	216,618.00
Electricity expense (विध्त खर्चे)	4,007,478.00
Fuel, petrol & diesle	712,822.00
Green Mat Purchase (हरी जाली)	29,028.00
Hire charges- machinery	33,000.00
Hire charges - Vehicle	80,000.00
Other Expenses (अन्य खर्चे)	37,825.00
Keetnashak Expenses (कीटनाशक खर्चे)	565,500.00
Passenger Waiting Stand (यात्री प्रतीक्षालय स्टैन्ड)	11,800.00
Painting Works (पेंटिंग कार्य)	44,172.00
R &M- Bus Stand (बस स्टैन्ड मरम्मत)	20,000.00
R & M -Other office equipment (ऑफिस उपकरण के मरम्मत)	6,250.00
	348,889.0
R & M - Vehile (वाहन मरम्मत)	20,000.0

Schedule RP-15: Programme Expenses

Particulars	Amount
Election Expenses (चूनाव खर्चे)	11,110.00
Scheme Expenses-(विधायक हितग्राही)	8,000.00
Scheme Expenses - MLA Subsidy (विधायक अन्दान)	274,500.00
TOTAL :PROGRAMME EXPENSES	293,610.00

Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties/ Taxes-GST Expenses	145,198.00
Duties/ Taxes-Labour Tax on Contractor payment (श्रम कर)	34,680.00
Employee- Income Tax (T.D.S) (टी डी एस)	102,126.00
Contractor- Income Tax (T.D.S) (टी डी एस)	69,309.00
Royalty Payment (रॉयल्टी)	43,071.00
TOTAL: RECOVERIES- EXPENSES	394,384.00

For N.C. SARAF & CO Chartered Accountant

FRN :- 007779C

6,170,775.00

CA Akash Gupta Partner MRN:- 463750

मुख्य नगर प्रस्तिया अधिकारी नगर परिषद जयसिंहनगर क्रिला-शहरोत (ज.प्र.)

TOTAL :OPERATION & MAINTENANCE

Dupla

FRN 007779C

MUNCIPAL COUNCIL JAISINGHNAGAR DISTRCIT SHAHDOL	INCOME & EXPENDITURE ACCOUNT	AS ON 31,03,2024
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Head of account	schedule No.	Municipal council jaisinghnagar	il Jaisingnnagar	Head of Account	Schedule 110.	Schedule NO. Municipal Council jaisinghnagar	icil jaisinghnagar
		1-Apr-23 to 31-	31-Mar-24			1-Apr-23 to	1-Apr-23 to 31-Mar-24
REVENUE EXPENDITURE			26,138,225.60	26,138,225.60 REVENUE RECEIPT			20,199,183.00
A Contraction of the Contraction	Ē	00 784 787		Andread Boundary & Company	2	8 535 A53 A0	
Administrative expenses	1 0 1	12 57 57 50		Assigned Nevelides & Compensation	2 2	582 133 00	
Establishment expenses	IE-8	17,552,955.60		rees &user charges	7-31	002,133.00	
Interest & finance charges	IE-9	1,336,598.00		Grants, Contribution for specific purposes		6,798,751.00	
Operation & maintenance	IE-10	6,170,775.00		Rental Income from municipal properties	IE-3	917,859.00	
Programme expenses	E-11	293,610.00		Sale & Hire charges	E4	137,500.00	
				Tax Revenue	IE-5	2,642,418.00	
				Income from Investments	E-6	485,070.00	
				EXCESS OF EXPENDITURE OVER INCOME		5,939,042.60	5,939,042.60
GRAND TOTAL			26,138,225.60 GRAND TOTAL	GRAND TOTAL			26,138,225.60

Chief Muncipal Officer

FRN > 007779C

Chartered Accountant

MRN: 463750

Partner

CA Akash Gupta

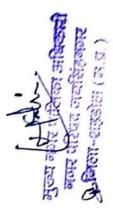
Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.)

Muncipal Council Jaisinghnagar

Accountant

Dist. Shahdol (M.P.)





Schedule IE-1: Assigned Revenue & Compensation

Particulars	Amount
Compensation-Octroi (चूंगी) 	7,999,799.00 535,653.00
TOTAL : Assigned revenue & compensation	8,535,452.00

Schedule IE-2: Fees & User Charges

particulars	Amount
Audit Advance Recovery fees	11,300.00
connection charges-water supply (नल संयोजन श्ल्क)	7,750.00
Entry fees Bus Stand	621,660.00
Fee- Birth & death certificate	298.00
Fee- other certificate	272.00
Fee-Building Nomination Fees (भवन नामांतरण शुल्क)	1,500.00
Fee-RTI Act (आर टी आई)	360.00
Fees- Meet Licence	15,000.00
Fees- रसीद विक्रय	300.00
other income	2,293.00
Penality & Fine - user	1,400.00
Reconcilation Income (समायोजन आय)	20,000.00
TOTAL:Fees & user charges	682,133.00

Schedule IE-3: Rental Income from Muncipal Properties

Particulars	Amount
Rent- Lease of pond (तलब लीस)	5,500.00
Rent-Market (बैठकी श्ल्क)	713,477.00
Rent-shopping comlex-current (दुकान किराया चालू)	92,415.00
Rent-shopping complex-Arrear (दुकान किराया बकाया)	98,544.00
Rent-shopping complex-Surcharge (दुकान किराया अधिकर)	5,723.00
Remt- MAD Pump	2,200.00
TOTAL:RENTAL INCOME FROM MUNICIPAL PROPERTIES	917,859.00

मुख्य ग्रार प्रस्तिका अधिकारी नगर परिचद नगरितंहनगर निसा-शहहोस (म.प्र.) * FRN 007779C *

Schedule IE-4: Sales & Hire Charges

- Joulans	Amount
Particulars Sale-Tender (निविदा विक्रय)	135,000.00
Sale-Tender (किया । प्रिक्त) Auction Rule Condition Sale (नीलामी नियम शर्त विक्रय)	2,500.00
TOTAL :SALE &HIRE CHARGES	137,500.00

Schedule IE-5: Tax Revenue

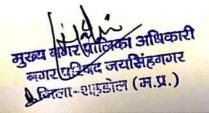
larg	Amount
Particulars Property Tax- Current (संपति कर चालू)	388,102.00
Property Tax- Arrears (संपत्ति कर बकाया)	164,493.00
Property lax-Arreais (रासिक प्राप्त कर्म) Samekit kar-Current (समेकित चालू)	14,820.00
Samekit kar-Current (समेकित काया)	18,543.00
samekit kar-Arreal (संगानित उपाप्त) Education Cess -Current (शिक्षा उपकर चालू)	38,872.00
Education Cess - Current (शिक्षा उपकर बकाया)	27,192.00
Education Cess - Arreal (शिक्षा अनुसर प्रवास) Urban Development Cess - Current (नगर विकास उपकर चालू)	42,180.00
Urban Development Cess - Current (जनर विकास उपकर बकाया)	51,741.00
Urban Development Cess -Arrear (office require 34474 44744)	27,720.00
Service Tax- Current (सेवा कर चालू)	30,780.00
Service Tax- Arrear (सेवा कर बकाया)	112,175.00
Water Tax- current (जल कर चालू)	63,869.00
water Tax- Arrear (जल कर बकाया)	5,539.00
water Tax- Surcharge (जल कर अधिकर)	10,814.00
Surcharge Tax on other (अन्य अधिकर)	1,645,578.00
Surcharge Tax On Other (316 प) Other Tax Receipt Online in Bank Account (बैंक खाते मे प्राप्त कर राशि) TOTAL :TAX REVENUE	2,642,418.0

Schedule IE-6: Income From Investment

Particulars	Amount
Income from Investments (निवेश से आय)	485,070.00
	485,070.00
TOTAL :INCOME FROM INVESTMENTS	

Schedule IE-7: Adminitrative Expenses

	Amount
Particulars	41,300.00
Accouting Fees to CA Firm(लेखांकन फीस)	6,900.00
Bio-Metric machine (बाइओ मेट्रिक मशीन)	15,000.00
Consultancy fee & charge - GST Filling Charges (सलाहकार फीस)	224,717.00
Cultural event expense (कार्यक्रम व्यय)	23,400.00
DSC (डिजिटल सिग्नचर)	30,000.00
flags purchased (झण्डा व्यय)	6,155.00
Meeting Expesnes (मीटिंग व्यय)	166,859.00
Newspapers (न्यूज पेपर)	126,436.00
Printing and stationery (मुद्रांकन / लेखांकन व्यय)	40,000.00
R.O Water Bottle	25,120.00
Telephone Expense (टेलीफोन व्यय)	38,400.00
Trawelling Expenses (आवागमन व्यय)	20,000.00
n that a Daymont (मर्राजन भगतान)	20,000.00
Reconcilation Payment (संवाजन क्रिस्तिम) Caution Money - Market Refund (अमानत राशि- बाजार बैठकी वापसी)	784,287.00
TOTAL :Administrative expenses	, 5 ()



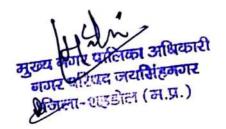


Schedule IE-8: Establishment Expenses

	Amount
Particulars	
Salaries & Allowances- Regular Employee (नियमित कर्मचारी)	2 022 811 00
Salaries & Anowaries 1.General Administration Dept (प्रशासनिक विभाग)	2,932,811.00
2.Rjaswa Dept (राजस्व विभाग)	2,334,891.00
a Electricity Dent (विधव विभाग)	622,221.00
A Mechanical Dept (योत्रिकी विभाग)	996,593.00
s voina dept (योजना बिभाग)	244,126.00
5.Cleaning Dept (सफाई विभाग)	1,881,280.00
6. Arrear Salary (बकाया वेतन)	47,091.00
Salaries & Allowances- Permanent Employee (स्थायी कर्भचारी)	
salaries a Allowatter ; 1.Cleaning Dept (सफाई विभाग)	604,940.00
1.Cleaning Dept (राज्य) 2.Jal Praday (जल प्रदाय बिभाग)	205,979.00
Salaries & Allowances- Temporary Employee (अस्थायी कर्मचारी)	
t Cleaning Dept (सफाई विभाग)	1,403,000.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	247,720.00
3.Fire Vehicle (अग्नि सम्यक वाहन)	431,958.00
4.Jal Praday (जल प्रदाय बिभाग)	882,807.00
5.Road Light Maint (रोड लाइट रखरखाव विभाग)	273,428.00
5.Pipeline Maint (पाइप्लाइन) रखरखाव विभाग)	129,432.00
7.Arrear Salary (बकाया चेतन)	11,157.00
Daily Wages (दैनिक मजद्री)	
1.Cleaning Dept (सफाई बिभाग)	485,548.00
2.Jal Praday (जल प्रदाय बिभाग)	192,861.00
2.Computer Operator (कंप्यूटर ऑपरेटर)	68,783.00
Pineline Maint (पाडप्लाइन रखरखाव विभाग)	74,860.00
5.Handpump Suhdar Wages (हैन्ड पम्प मरम्भत मजदूरी)	18,484.00
5.Pyau Sanchalan (प्याऊ संचालन)	51,520.00
Helper Grade Salary (सहायक ग्रैंड वेतन)	41,143.00
Dearnes Allowance (महगाई भता)	140,704.00
Pension Payment to Employee (पेंशन) भ्गतान)	233,869.60
	2,272,640.00
G.P.F & E.P.F Payment	109,507.00
.eave encashment (अवकाश नगदिकरण)	47,802.00
Professsional Tax (व्रति कर)	565,800.00
Remuneration &fee- mayor-in-council (परिसद मानदेय)	17,552,955.60
TOTAL : ESTABLISHMENT EXPENSES	2. 1552/553.66

Schedule IE-9: Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्जेस)	7,198.00 1,329,400.00
Interest -Loan from HADCO Bank Total	1,336,598.00





n digulars	Amount
Bulk purchase - stationary Bleaching & BHC Powder Electricity expense (विध्त खर्चे) Fuel, petrol & diesle Green Mat Purchase (हरी जाली) Hire charges- machinery Hire charges - Vehicle Other Expenses (अन्य खर्चे) Keetnashak Expenses (कीटनाशक खर्चे) Passenger Waiting Stand (यात्री प्रतीक्षालय स्टैन्ड) Painting Works (पेंटिंग कार्य) R & M - Other office equipment (ऑफिस उपकरण के मरम्मत)	37,393.00 216,618.00 4,007,478.00 712,822.00 29,028.00 33,000.00 80,000.00 37,825.00 565,500.00 44,172.00 20,000.00 6,250.00
R & M - Vehile (वाहन) मरम्मत) Mukhya Mantri Jan Kalyan Exp	348,889.0 20,000.0

Schedule IE-11: Programme Expenses

Particulars	Amount
Election Expenses (च्नाव खर्चे) Scheme Expenses-(विधायक हितग्राही) Scheme Expenses - MLA Subsidy (विधायक अन्दान)	11,110.00 8,000.00 274,500.00
TOTAL :PROGRAMME EXPENSES	293,610.00

मुख्य नगर बालिका अधिकार नगर परिषद जराशिहनगर क्रिला-शलडोल (स.प्र.) For N.C. SARAF & CO

Chartered Accountant

FRN :- 007779C

CA Akash Gupta Partner

MRN:- 463750

Armpt 9

											_	_	_	_	_
					Closing	Difference	•	3	•		,	,	•		
					Opning	Difference	,	1	1	,	•	,		•	
				R BALANCE		Closing Balance	23,740,497.34	1,472,536.52	6,165.00	3,109,009.00	591,069.00	4,701,338.00	121,365.00	33,741,979.86	
VAGAR				CASH LEDGER BALANCE		Opning Balance	35,281,732.94	613,740.52	6,001.00	3,017,707.00	573,712.00	4,572,117.00	116,118.00	44,181,128.46	
MUNCIPAL COUNCIL JAISINGHNAGAR	DISTRCIT SHAHDOL	CASH/ BANK SHEET	AS ON 31.03.2024	LANCE		Closing Balance	23,740,497.34	1,472,536.52	6,165.00	3,109,009.00	591,069.00	4,701,338.00		33,	
MUNCIPAL		J		BANK BALANCE		Opning Balance	35,281,732.94	613,740.52	6,001.00	3,017,707.00	573,712.00	4,572,117.00	116.118.00	44,181,128,46	
				Account NO.			11242320138	11242321234	11242321223	27034	27733	50431169216	50100330658836		
				Name of Bank			State bank	State bank	State bank	IDBI Bank	IDBI Bank	Indian Bank	HOEC Bank	TOTAL	
				S. NO			1	7	3	4	2	ی		,	

Muncipal Council Jaisinghnagar Accountant

Dist. Shahdol (M.P.)

Chief Muncipal Officer

Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.)

Partner MRN:- 463750

CA Akash Gupta

FRN :- 007779C

For N.C. SARAF & CO Chartered Accountant UDIN: - 24463750BKILRT9717

FRN 007779C SARAFE



नगर परिसद जयसिंघनगर अन्दान पंजी वर्षे 2023-24 जिला - शहडोल

1,924,627.00 5,569,000.00 1,308,747.00 3,689,713.00	£.	मद का नाम	प्रारम्भिक शेष	वर्ष 2023-24 मे आय	वर्ष 2023-24 में च्यय	अतिम शेष
152,940.00 5,569,000.00 3,389,513.00 1,308,747.00 1,308,747.00 2,539,266.00 3,689,713.00 1,751,535.00 19,000,575.00 5,000,000.00 5,000,000.00 3,182,543.00 1,800,000.00 1,800		मूलभूत सुविधा		1,924,627.00	1,924,627.00	
3,389,513.00 1,308,747.00 7,937,448.00 3,689,713.00 2,539,266.00 1,751,535.00 19,000,575.00 5,000,000.00 449,858.00 3,182,543.00 1,800,000.00 1,800	Н	राज्य वित आयोग	152,940.00	5,569,000.00	5,721,940.00	
7,937,448.00 3,689,713.00 2,539,266.00 1,751,535.00 19,000,575.00 5,000,000.00 449,858.00 3,182,543.00 1,800,000.00 45,703,678.00	2	सड़क मरम्मत एवं विकास	3,389,513.00	1,308,747.00	970,045.00	3,728,215.00
2,539,266.00 1,751,535.00 19,000,575.00 5,000,000.00 449,858.00 3,182,543.00 1,800,000.00 45,703,678.00	m	15 वा वित आयोग	7,937,448.00	3,689,713.00	6,518,609.00	5,108,552.00
1,751,535.00 19,000,575.00 5,000,000.00 49,858.00 3,182,543.00 1,800,000.00 45,703,678.00	4	विशेष निधि - तालाब उन्नयन	2,539,266.00		31	2,539,266.00
19,000,575.00 5,000,000.00 449,858.00 3,182,543.00 1,800,000.00 45,703,678.00	.co	विशेष निधि - नाली निर्माण	1,751,535.00	í	33,093.00	1,718,442.00
5,000,000.00 - 449,858.00 - 3,182,543.00 - 1,800,000.00 - 45,703,678.00 10,567,460.00	9	मुख्य मंत्री शहरी पेयजल योजना	19,000,575.00	Š	Ε	19,000,575.00
न निर्माण 449,858.00 3,182,543.00 1,800,000.00 45,703,678.00	7	विशेष निधि - सब्जी मंडी निर्माण	2,000,000,00	•	•	5,000,000,00
इस 1,800,000.00 45,203,678.00	∞	h-:	449,858.00		1	449,858.00
1,800,000.00	6	विशेष निधि - बिजली लाइन	3,182,543.00		2,101,188.00	1,081,355.00
10 567 460 00	10	कायोलय	1,800,000.00	•	•	1,800,000.00
00:00/07		2	45,203,678.00	10,567,460.00	15,344,875.00	40,426,263.00

is Rs. 79,37,448.00/- . So as per discussion with Muncipal officers in the last year amount is Rs. 7,99,777.00/- is transfer from 15th Finance commssion to vehicle Note: As per Last Audit Report the opening balance of 15th Finance commision should be Rs. 87,37,225.00/- but as per Donation Register the opening balance fund. Due to this entry that diffrence is arised.

Muncipal Council Jaisinghnagar

Accountant

Dist. Shahdol (M.P.)

Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.) Chief Muncipal Officer

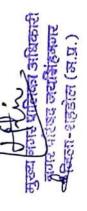
For N.C. SARAF & CO

FRN :- 007779C Chartered Accountant

CA Akash Gupta

Partner MRN:- 463750 UDIN :- 24463750BKILRT9717

FRN 007779C



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24 NAME OF ULB: MUNCIPAL COUNCIL JAISINGHNAGAR

S no PARAMETERS 1 Audit of revenue 2022 A. REVENUE COLLECTION a Property Tax b Consolidated Tax c Development cess d Education cess					
PARAMETERS 1 Audit of revenue A. REVENUE COLLECTION Property Tax Consolidated Tax Development cess Education cess					
A. REVENUE COLLECTION Property Tax Consolidated Tax Development cess Education cess	DE	DESCRIPTION		OBSERVATION	SUGGESTION
A. REVENUE COLLECTION Property Tax Consolidated Tax Development cess Education cess					
	2022-23	2023-24	% OF GROWTH		
	524,863.00	552,595.00		5.28% Tax collection has decreased slightly.	councill should keep on working towards maintainig such a
					high growth rate in the up coming years.
	177,676.00	33,363.00		-81.22% Tax collection has increased slightly.	Councill should take action towards generating the
					revenue and pay deep attention for removing this negativity
					council should take a action towards generating the revenue
	142,916.00	93,921.00		-34.28% cess collection has decreased with a considerable rate	and pay deep
					attention for removing this negativity.
					council should take action towards generating the revenue
	200,389.00	66,064,00		-67.03% cess collection has decreased with a considerable rate	and pay deep
					attention for removing this negativity.
Total	1,045,844.00	745,943.00			

B. NON REVENUE COLLECTION	CTION				
					council should take strict action towards generating other
7	1 450 540 00	017 859 00	-37,119	-37.11% Rent collection has decreased with a considerable rate.	vrevenue and pay
Rent of land & building/snops	1	-			deep attention for removing this negativity.
					council should take strict action towards generatingbthe
	טט טנג טטני	101 593 00	9186-	-9.31% water tax collection has decreased with a considerable rate.	vrevenue and pay
water tax	200,250.00	- 1			deep attention for removing this negativity.
					no comments
amongarem onetrow biles				no comments	
Solid wastage maliagement	1012				
					council should take strict action towards generating bthe
			,000,01	2000 Other taxed and feet collection has increased with a very good	vrevenue and pay
other fees & taxes	2,050,728.00	2,050,728.00 1,714,892.00	-10,307	מוופן ומערת חוות וכת המווים ומערת	doen attention for removing this negativity.
				rate.	
	0000	00 100 100			
TOTAL	3,710,498.00	3,710,498.00 2,814,334.00			

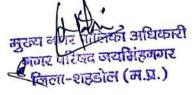
4,756,342.00 3,560,277.00

GRAND TOTAL (A)+(B)





no	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
				50002511
2	Audit expenditure	Bills and vouchers were found satisfactory but TDS norms have not been followed properly.	Bills were duly associated with the vouchers containing necessary information.	council should maintain a decorum in respect of completenness of vouchers and tax deductions.
3	Audit of book keeping	we checked the books of records which maintained and made available for us during the audit by the municipal council.	Therec were some irregularities found in keeping of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future peospective.
4	Audit of FDRs	While auditing, we found that there were 3 FDRs in the ULB as per previous years audit report.we have been informed that all the FDRs are in current year also. Bank receipts were not found during the audit for those FDRs	FDR register has been maintained but accrued interest is not accounted for .	Register should be updated and accrued iterest should be accounted for timely.
5	Audit of Tenders/ blds	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 followed proper tender process.	proper files/records should be maintained for tenders &bids and proper process should be keept followed.
6	Audit of Grants loans	Refer the "Audit of grants & loans" head of audit observation sheet	During audit we found that gsome grants are like mixed nature i.e. capital & revenue nature there fore in that cases we cant bifurcate how much portion belongs to revenue or capital. Expect that all grants have been used for the purpose for which grants have been received.	Grants register must be prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from capital receipt / 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	487.64%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to me out the expenditure from its revenue receipts.
b.	Percentage of revenue expenditure with respect to total expenditure	25.23%	The capital expenditures are better in comparison of total expenditures. But it is slightly decrese from last year.	Council should make policies to increase or maintain 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 there were no advances given during the current year.	No observation	No comment.
9	Whether all the temporary advances have been fully recovered or not.	Yes, bank reconciliation statements were prepared.	no observation	Proper file should be maintained for keeping such BRSs.

Accountant

Dist. Shahdol (M.P.)

Muncipal Council Jaisinghnagar

For N.C. SARAF & CO Chartered Accountant

FRN :- 007779C

CA Akash Gupta

Partner MRN:- 463750

UDIN :- 24463750BKILRT9717

Chief Muncipal Officer Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.)

> पुरुष कार्ने प्रास्त्रका अधिकारी बगर परिषद जयसिंहनगर बिहाला-शहहोल (म.प्र.)



Revised Abstract Sheet For Reporting on Audit Paras 2023-24 INCOME & EXPENDITURE INFORMATION

S NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE				REVENUE REC			OTHER
						-	CHARGES	REVENUE FROM MUNCIPAL PROPERTY	REVENUE	REVENUE GRANT, CONTRIBUTION & SUBSIDIES	
1	. 2		4	-	5 6	7	8	9 9	10	11	12
	Shahdol	Shahdol	Jaisinghnaga	Muncipal	552595.00	2089823.00	682133.00	917859.00	8535452.00	3549070.00	622570.00

CAPITAL RECEIPT RECE					REVENUE EXPENDITURE							TOTAL EXPENDITURE
RECEIPT	FINANCE COMMISION	FINANCE COMMISION	OTHER GRANTS			TIVE	MAINTENANCE				OTHER CAPITAL EXPENDITURE	
	RECEIPT	RECEIPT	10	17	18	19	20	21	22	23	24	2.5
13		5569000.00	754000.00	and the section of the section of the					687994.00	2813648.00	9454506.00	37471363.60

For N.C. SARAF & CO

Chartered Accountant

FRN :- 007779C

CA Akash Gupta

Partner

MRN:- 463750

UDIN :- 24463750BKILRT9717

Accountant

Muncipal Council Jaisinghnagar

Dist. Shahdol (M.P.)

Chief Muncipal Officer Muncipal Council Jaisinghnagar Dist. Shahdol (M.P.)

> मुख्य ब्रास्ट प्राव्यका अधिकारी नगर परिणद जरातिहरूणर जिला-शराहोत (स.प्र.)

