कार्यालय नगरपालिका परिषद् मैहर, जिला-सतना (म.प्र.)

Phone / Fax No. : 07658 - 264242, E - mail : cmomaihar@mpurban.gov.in.

क्र 309 / लेखा शाखा/ न.पा./2025 मैहर, दिनांक : 30/5/25

प्रति ,

आयुक्त महोदय
नगरीय प्रशासन विकास विभाग
भोपाल म.प्र.

बिषय- चार्टेड अकाउंटेंट द्वारा ऑडिट रिपोर्ट वर्ष 2023-2024 बाबत।

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उपरोक्त विषयान्तर्गत लेख है कि नगरपालिका परिषद् मैहर की चार्टेड अकाउंटेंट के द्वारा वित्तीय वर्ष 2023-2024 की ऑडिट रिपोर्ट तैयार कराकर सांयुक्त हस्ताक्षर कर इस पत्र के साथ सलग्न कर आपकी ओर सादर प्रेषित ।

सलग्न : चार्टेड अकाउंटेंट रिपोर्ट।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् मैहर
जिला- सतना (म.प्र.)

30/5/25

प.क्र.310/ लेखा शाखा/ न.पा./2025
प्रतिलिपि-

01 . उपसंचालक वित्त नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् मैहर
जिला- सतना (म.प्र.)

AUDIT REPORT

OF

MUNICIPAL COUNCIL MAIHAR

DISTRICT – SATNA

Year 2023-24

Auditor

Pramod K. Sharma & CO.

Chartered Accountants

CA INDIA

PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,
E-mail : pksharma_com@rediffmail.com, pramod360p@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL MAIHAR, 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. Ouraudit 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 Balance sheet as on 31st March 2024.

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
FRN No 007857C

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद,मैहर
जिला–मैहर (म.प्र.)

CA Pramod K Sharma
(Partner)
Mem. No. : 076883

Place :
Date : 04/11/2024

UDIN 25076883BMIJZV5728

MUNICIPAL COUNCIL MAIHAR

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.
- Receipts & Payments Account, 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.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला–मैहर (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

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.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला-सीहोर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is not being practiced by the council so necessary aspects of accounting were not found satisfactory.
- 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.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

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.

मुख्य नगर [illegible] अधिकारी
[illegible] (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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.

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नगर पालिका परिषद, मैहर
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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

- 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.

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नगर पालिका परिषद,मैहर
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद,मैहर
जिला-मैहर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA PRAMOD SHARMA
(Partner)
FRN NO. 007857C
M. No. - 076883

MUNICIPAL COUNCIL MAIHAR

District- Satna

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Maihar 1-Apr-23 to 31-Mar-24	
Opening Balance			
Cash Balance			
Bank Balance		21,49,56,857.00	21,49,56,857
REVENUE/CAPITAL RECEIPT			
Assigned Revenues & Compensation	RP-1	6,41,08,730.00	22,92,19,718
Deposits Received - (प्राप्त निक्षेप)	RP-2	79,900.00	
Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	RP-3	2,28,74,087.00	
Grants,Contribution for specific purposes	RP-4	12,59,87,035.00	
Rental Income from Municipal Properties	RP-5	54,97,149.00	
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	RP-6	18,17,442.00	
Tax Revenue (करों से आय)	RP-7	88,55,375.00	
Recoveries payable - Income (वसूली देयक)		3,20,733.00	3,20,733.00
Income from Investments (ब्याज प्राप्त)		17,62,564.00	17,62,564.00
Online Income		68,66,402.00	68,66,402.00
Amount Refund		(4,44,056.00)	(4,44,056.00)
Suspenses Amounts		31,93,828.00	31,93,828.00
		45,58,76,046.00	45,58,76,046.00

Head of Account	Schedule No.	Municipal Council Maihar 1-Apr-23 to 31-Mar-24	
REVENUE/CAPITAL EXPENDITURE			
Administrative Expenses (प्रशासनिक व्यय)	RP-9	46,31,736.00	20,27,88,470.00
Capital Work-in-Progress (कार्य प्रगति पर)	RP-10	5,98,43,945.00	
Fixxed Assets (अचल सम्पति)	RP-11	39,40,779.00	
Deposit Paid - (भुगतान निक्षेप)	RP-12	28,37,563.00	
Establishment Expenses (स्थापना व्यय)	RP-13	7,80,94,502.00	
Programme Expenses (कार्यक्रम व्यय)	RP-14	88,23,115.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	RP-15	4,24,65,751.00	
Interest & Finance Charges (ब्याज / वित प्रभार)	RP-16	21,51,079.00	
Recoveries payable - Expenses (वसूली देयक)		89,25,451.00	89,25,451.00
Amount Return to Govt		5,38,000.00	5,38,000.00
Closing Balance			
Cash Balance			
Bank Balance		24,35,74,125.00	24,35,74,125.00
		45,58,76,046.00	45,58,76,046.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (म.प्र.)

FOR PRAMOD K. SHARMA & CO.
Chartered Accountants

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

CA Pramod Sharma
(Partner)
FRN No. 07857C
M.No. - 076883

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Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	4,82,29,876.00
Compensation Stamp Duties (मुद्रांक शुल्क)	1,58,78,854.00
Total : Assigned Revenues & Compensation	6,41,08,730.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposite (अमानत राशी)	79,900.00
Total : Deposits Received	79,900.00

Schedule RP-2 : Fees & User Charges (शुल्क / उपभोक्ता प्रभार)

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	51,840.00
Fee-Application (आवेदन शुल्क)	31,574.00
Fee- Marriage Registration (विवाह पंजीयन)	4,370.00
Fee-RTI Act (आर टी आई)	1,363.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	500.00
Mutation Fee (नामांतरण शुल्क)	3,61,357.00
Development Fees (विकास शुल्क)	53,57,120.00
Other Income (अन्य आय)	1,21,21,673.00
Pradarshni(प्रदर्शनी शुल्क)	7,03,200.00

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Permission Fee-Building Plan (भवन निर्माण अनुमति)	15,02,612.00
Penality & Fine-User Charges (अर्थदंड)	1,26,124.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	7,814.00
Deegar(दीगर बैठक वसूली)	2,68,600.00
Ekal (एकल खिडकी)	9,971.00
Entry Fee-Bus Stand (बस स्टैंड आय)	4,24,410.00
Swakshta(स्वछ्ता शुल्क)	17,85,753.00
Bhav(भांत पत्र)	30,000.00
User Charge-Fire Extinguishing (फायर वाहन आय)	9,600.00
User Charges-Pay & Use Toilets (शोचालय आय)	18,100.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	3,365.00
User Charges-Water Supply by Tanker (पानी टैंकर)	54,675.00
Total : Fees & User Charges	2,28,74,087.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित आयोग)	2,09,50,113.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	1,06,41,142.00
Grant GoMP-State Finance Commission (राज्यवित आयोग)	1,77,22,789.00
Grant GoMP- Other Grant (अन्य अनुदान)	1,41,85,258.00
Grant GoMP- Road Development (सड़क मरम्मत)	96,48,975.00
GrantGo-(पर्यटन स्थल अनुदान)	80,00,000.00
GrantGo-(विवाह सहायता राशी)	38,71,000.00
Grant-Mini Smart City	2,50,00,000.00
Samekit-(समेकितकर अनुदान)	27,97,000.00
GrantGoMP-Health & Wellness Center	9,99,758.00
GrantGoMP-SDRM	1,21,71,000.00
Total : Grants,Contribution for specific purposes	12,59,87,035.00

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
जिला-सीहोर (म.प्र.)

Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,99,000.00
Rent-Market (बाजार बैठक)	85,661.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	30,61,545.00
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	4,42,314.00
Shop Premium (दुकान नीलामी)	17,08,629.00
Total : Rental Income from Municipal Properties	54,97,149.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	18,17,442.00
Total : Sale & Hire Charges	18,17,442.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	1,02,966.00
Education Cess - Current (शिक्षा उपकार - चालू)	2,22,214.00
Education Cess - O/s (शिक्षा उपकार बकाया)	3,70,725.00
Property Tax - Current (सम्पति कर चालू)	24,35,412.00
Property Tax - O/s (सम्पति कर बकाया)	18,41,787.00
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	1,64,927.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
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CA
CHARTERED ACCOUNTANTS

Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	4,33,141.00
Surcharge Tax on Others (सरचार्ज)	6,01,490.00
Urban Development Cess CUrrent - नगरीय विकाश उपकार	2,61,485.00
Urban Development Cess -O/s नगरीय बकाया	3,54,438.00
Water Tax - Current (जल कर - चालू)	12,32,143.00
Water Tax - O/s (जल कर बकाया)	8,34,647.00
Total : Tax Revenue	88,55,375.00

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नगर पालिका परिषद, मैहर
जिला-मैहर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule RP-9 : Administrative Expenses

Particulars	Amount
Consultancy Fee & Charge (सलाहकार फीस)	11,14,186.00
Newspapers (न्यूज़ पेपर बिल)	24,610.00
Web,Internet Expense (इंटरनेट व्यय)	1,26,238.00
Office Expenses	1,09,102.00
Advertisement Expense (विज्ञापन व्यय)	6,40,587.00
Cultural Event Expense (कार्यक्रम व्यय)	20,31,309.00
Legal Expenses (कानूनी व्यय)	40,000.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	65,650.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	5,30,054.00
Total : Administrative Expenses	46,81,736.00

Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
CM Infra Work	13,84,147.00
Constraction-(तालाब निर्माण)	19,90,250.00
Constraction-(मिनी स्मार्ट सिटी)	48,24,254.00
Construction - Building-Boundary Wall(बाउंड्रीवाल)	88,171.00
Construction- Building-Chabutra (चबूतरा निर्माण)	2,45,166.00
Construction - Burial /Cremation - शमशान घाट	15,58,681.00
COnstruction- Electricity Poll (विधुत खम्बे)	28,75,550.00
Construction - Roads & Bridges-Concrete Road	74,50,980.00

नगर पालिका अधिकारी
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(म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Construction Roads & Bridges Paving Blocks work	2,24,499.00
Construction-Roads & Bridges-WBM Roads	28,25,034.00
Construction-Sewerage and Drainage-Drain Open	58,52,465.00
Construction-Side Soldar	4,35,946.00
Lok Nieman(लोक निर्माण कार्य)	2,10,24,477.00
Puliya-(पुलिया निर्माण)	6,72,637.00
SPMF-	83,91,698.00
Total : Capital Work-in-Progress	5,98,43,915.00

Schedule RP-11 : Fixxed Assets

Particulars	Amount
Furniture & Pixtures-Other (फर्नीचर क्रय)	3,33,350.00
Mobile Toilets - चालित शोचालय	1,70,607.00
Moter Pump - मोटर क्रय	5,23,388.00
Office & Other Equipments (कार्यालय उपकरण क्रय)	2,08,715.00
Vehicle-Others (वाहन क्रय)	21,43,485.00
Vehicle_Mud Pump	5,61,234.00
Total : Capital Work-in-Progress	39,40,779.00

Schedule RP-12 : Deposit Paid

Particulars	Amount
Security Deposit (सुरक्षा निधि)	26,60,313.00
Return - Earnest Money Deposit (अमानत वापसी)	1,77,250.00
Total : Deposit Paid	28,37,563.00

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Schedule RP-13 : Establishment Expenses

Particulars	Amount
Contribution-Family Pension (पेंशन)	35,08,724.00
Provident Fund Contribution (पी एफ)	80,59,300.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	2,61,95,813.00
Remuneration Mayon-in-Councils	10,05,016.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	3,85,90,207.00
Leave Encashment (अवकाश नगदीकरण)	3,71,041.00
Arrears Salary (बकाया वेतन)	2,44,389.00
Employee - Advance (कर्मचारी - अग्रिम)	25,000.00
Dearness Allowance (महगाई भत्ता)	16,315.00
Travlling Allqwnce	28,697.00
Total : Establishment Expenses	7,80,44,502.00

Schedule RP-14 : Programme Expenses

Particulars	Amount
Programme Expenses	27,75,456.00
Election Expenses	48,500.00
Scheme Expenses - अनुगह सहायता	4,00,000.00
Scheme-(पेयजल परिवहन)	14,00,159.00
Scheme(विवाह सहायता राशी)	41,99,000.00
Total : Interest & Finance Charges	88,23,115.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला - सतना (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule RP-15 : Operations & Maintenance

Particulars	Amount
O & M-Water Tankers (टैंकर से पानी सप्लाई)	75,200.00
R & M-Other (अन्य मरम्मत)	24,44,348.00
Insurance-Vehicle (वाहन बीमा)	64,960.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	96,365.00
Hire Charges-Machinery (मशीन किराया)	5,37,870.00
Hire Charges-Vehicle (वाहन किराया)	4,29,210.00
R & M-Other Office Equipment (कार्यालय उपकरण)	27,693.00
R & M-Open Drain (नाली मरम्मत)	1,18,556.00
R & M-Vehicle (वाहन मरम्मत)	11,86,326.00
R & M-Public Light Others (विधुत मरम्मत)	12,38,657.00
R & M-Water-Motor Pump	4,77,211.00
R & M-Waterways (जलप्रदाय मरम्मत)	21,25,622.00
Waterways Material Purchase (जलप्रदाय सामग्री क्रय)	42,30,920.00
Other Expenses (अन्य व्यय)	12,77,333.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	31,08,655.00
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,73,731.00
Electrical store (विधुत सामग्री क्रय)	36,11,851.00
Electricity Expense (विधुत बिल)	1,19,82,038.00
Fuel, Petrol & Diesel-(डीजल व्यय)	47,36,895.00
Garbage Collection Expenses	44,22,310.00
Total : Operations & Maintenance	4,24,65,751.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, नैहर
जिला-नैहर (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Schedule RP-16 : Interest & Finance Charges (ब्याज / वित्त प्रभार)

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,639.00
Interest-Loan from HUDCO (हुडको ऋण)	10,87,796.00
Loan Installment_NSKDAC	10,60,644.00
Total : Interest & Finance Charges	21,51,079.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL MAIHAR

District- SATNA

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Maihar		Head of Account	Schedule No.	Municipal Council Maihar	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
REVENUE / CAPITAL EXPENDITURE			13,61,66,183.00	REVENUE/CAPITAL RECEIPT			14,72,48,245.25
Administrative Expenses (प्रशासनिक व्यय)	IE-6	46,81,736.00		Assigned Revenues & Compensation	IE-1	6,41,08,730.00	
Establishment Expenses (स्थापना व्यय)	IE-7	7,80,44,502.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	2,28,74,087.00	
Programme Expenses (कार्यक्रम व्यय)	IE-8	88,23,115.00		Grants,Contribution for specific pulEoses		4,40,95,462.25	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-9	4,24,65,751.00		Rental Income from Municipal Properties	IE-3	54,97,149.00	
Interest & Finance Charges (ब्याज / वित्त प्रभार)	IE-10	21,51,079.00		Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	IE-4	18,17,442.00	
				Tax Revenue (करो से आय)	IE-5	88,55,375.00	
EXCESS OF INCOME OVER EXPENDITURE		1,10,82,062.25	1,10,82,062.25	EXCESS OF EXPENSES OVER INCOME			
			14,72,48,245.25				14,72,48,245.25

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद,मैहर
जिला-मैहर (म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

FOR Pramod K. Sharma & Co
Chartered Accountants

CA Pramod Sharma
(Partner)
FRN No. - 07857C
M No. - 076663

Schedule-IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	4,82,29,876.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	1,58,78,854.00
Total : Assigned Revenues & Compensation	**6,41,08,730.00**

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	51,840.00
Fee-Application (आवेदन शुल्क)	31,574.00
Fee- Marriage Registration (विवाह पंजीयन)	4,370.00
Fee-RTI Act (आर टी आई)	1,363.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	500.00
Mutation Fee (नामांतरण शुल्क)	3,61,357.00
Development Fees (विकास शुल्क)	53,57,120.00
Other Income (अन्य आय)	1,21,21,673.00
Pradarshini(प्रदर्शनी शुल्क)	7,03,266.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	15,02,612.00
Penality & Fine-User Charges (अर्थदंड)	1,26,124.00
Charges for NOC-Charges (अनापत्ति प्रमाण पत्र)	7,814.00
Deegar(दीगर बैठक वसूली)	2,68,600.00
Ekal (एकल खिड़की)	9,971.00
Entry Fee-Bus Stand (बस स्टैंड आय)	4,24,410.00
Swakshta(स्वच्छता शुल्क)	17,85,753.00
Bhav(भाव पत्र)	30,000.00
User Charge-Fire Extinguishing (फायर वाहन आय)	9,600.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

User Charges-Pay & Use Toilets (शौचालय आय)	18,100.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक साफ)	3,365.00
User Charges-Water Supply by Tanker (पानी टैंकर)	54,675.00
Total : Fees & User Charges	2,28,74,087.00

Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,99,000.00
Rent-Market (बाजार बैठक)	85,661.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	30,61,545.00
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	4,42,314.00
Shop Premium (दुकान नीलामी)	17,08,629.00
Total : Rental Income from Municipal Properties	54,97,149.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	18,17,442.00
Total : Sale & Hire Charges	18,17,442.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-सतना (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Schedule IE-5 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	1,02,966.00
Education Cess - Current (शिक्षा उपकार - चालू)	2,22,214.00
Education Cess - O/s (शिक्षा उपकार बकाया)	3,70,725.00
Property Tax - Current (सम्पति कर चालू)	21,35,412.00
Property Tax - O/s (सम्पति कर बकाया)	18,41,787.00
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	1,64,927.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	4,33,141.00
Surcharge Tax on Others (सरचार्ज)	6,01,490.00
Urban Development Cess CUrrent - नगरीय विकाश उपकार	2,61,485.00
Urban Development Cess -O/s नगरीय बकाया	3,54,438.00
Water Tax - Current (जल कर - चालू)	12,32,143.00
Water Tax - O/s (जल कर बकाया)	8,34,647.00
Total : Tax Revenue.	88,55,375.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule IE-06Administrative Expenses (प्रशासनिक व्यय)

Particulars	Amount
Consultancy Fee & Charge (सलाहकार फीस)	11,14,186.00
Newspapers (न्यूज पेपर बिल)	24,610.00
Web,Internet Expense (इंटरनेट व्यय)	1,26,238.00
Office-Expenses	1,09,102.00
Advertisement Expense (विज्ञापन व्यय)	6,40,587.00
Cultural Event Expense (कार्यक्रम व्यय)	20,31,309.00
Legal Expenses (कानूनी व्यय)	40,000.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	65,650.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	5,30,054.00
Total : Administrative Expenses	46,81,736.00

Schedule IE-7 : Establishment Expenses

Particulars	Amount
Contribution-Family Pension (पेंशन)	35,08,724.00
Provident Fund Contribution (पी एफ)	80,59,300.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	2,61,95,813.00
Remuneration Mayon-in-Councils	10,05,016.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	3,85,90,207.00
Leave Encashment (अवकाश नगदीकरण)	3,71,041.00
Arrears Salary (बकाया वेतन)	2,44,389.00

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

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Employee - Advance (कर्मचारी - अग्रिम)	25,000.00
Dearness Allowance (महगाई भत्ता)	16,315.00
Travlling Allownce	28,697.00
Total : Establishment Expenses	7,80,44,502.00

Schedule IE-8 : Programme Expenses

Particulars	Amount
Programme Expensés	27,75,456.00
Election Expenses	48,500.00
Scheme Expenses - अनुगह सहायता	4,00,000.00
Scheme-(पेयजल परिवहन)	14,00,159.00
Scheme(विवाह सहायता राशी)	41,99,000.00
Total : Interest & Finance Charges	88,23,115.00

Schedule IE-09 : Operations & Maintenance

Particulars	Amount
O & M-Water Tankers (टैंकर से पानी सप्लाई)	75,200.00
R & M-Other (अन्य मरम्मत)	24,44,348.00
Insurance-Vehicle (वाहन बीमा)	64,960.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	96,365.00
Hire Charges-Machinery (मशीन किराया)	5,37,870.00
Hire Charges-Vehicle (वाहन किराया)	4,29,210.00
R & M-Other Office Equipment (कार्यालय उपकरण)	27,693.00
R & M-Open Drain (नाली मरम्मत)	1,18,556.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
(म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

R & M-Vehicle (वाहन मरम्मत)	11,86,326.00
R & M-Public Light Others (विधुत मरम्मत)	12,38,657.00
R & M-Water-Motor Pump	4,77,211.00
R & M-Waterways (जलप्रदाय मरम्मत)	21,25,622.00
Waterways Material Purchase (जलप्रदाय सामग्री क्रय)	42,30,920.00
Other Expenses (अन्य व्यय)	12,77,333.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	31,08,655.00
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,73,731.00
Electrical store (विधुत सामग्री क्रय)	36,11,851.00
Electricity Expense (विधुत बिल)	1,19,82,038.00
Fuel, Petrol & Diesel-(डीजल व्यय)	47,36,895.00
Garbage Collection Expenses	44,22,310.00
Total : Operations & Maintenance	4,24,65,751.00

Schedule IE-10 : Interest & Finance Charges (व्याज / वित प्रभार)

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,639.00
Interest-Loan from HUDCO (हुडको ऋण)	10,87,796.00
Loan Installment_NSKDAC	10,60,644.00
Total : Interest & Finance Charges	21,51,079.00

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, बैहर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Maihar
Receipts and Payments
NULM 2023-24

Receipts		Payments	
Opening Balance	10,98,699.00	Bank Charges (बैंक चार्ज)	100.00
		Duties / Taxes - Expenses (कर भुगतान)	21,010.00
Income from Investments (ब्याज प्राप्त)	1,55,256.00	Electrical store (विधुत सामग्री क्रय)	45,612.00
		Printing and Stationery (मुद्रांकन/लेखकान व्यय)	24,291.00
		Purchase-Utensil	24,300.00
		Scheme Expenses-NULM	4,88,266.00
		Closing Balance	6,50,376.00
Total	12,53,955.00	Total	12,53,955.00

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला मैहर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Maihar
Receipts and Payments
UIDSSMT 2023-24

Receipts		Payments	
Opening Balance	2,37,45,403.00	Bank Charges (बैंक चार्ज)	60.00
		Construction - Mandi	22,89,625.00
Income from Investments (ब्याज प्राप्त)	6,57,013.00	Duties / Taxes - Expenses (कर भुगतान)	2,15,947.00
		Return Amount Int.	55,292.00
		Closing Balance	2,18,41,492.00
Total	2,44,02,416.00	Total	2,44,02,416.00

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद, मैहर
मैहर (म.प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers 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 regard	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 regard of book keeping. (For more details Refer Observation sheet)	Council should maintain proper books of records for all departments
4	Audit of FDRs	While Auditing, we have been informed that there were 2 FDs all as per previous years, but we have notfound the Bank receipts at the time of audit.	FDR register was maintained by the council.	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 followed proper tender process	Proper Files/Records should be maintained for Tenders & Bids and proper process should be keept followed

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैहर
(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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	386.37%	The Total revenue expenses are 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	13.22%	The capital expenditures are very low in comparison of Total expenditures	Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not	No any advances have been given during the year	No observations	No comments
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 BRS.

Date :
Place : Bhopal

For PRAMOD K. SHARMA & CO.
Chartered Accountants

(Partner)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, सीहोर
(म.प्र.)

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

Sr. No.	Division	District	ULB Name	ULB Type	PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
					REVENUE RECEIPTS						
1	2	3	4	5	6	7	8	9	10	11	12
1	Rewa	Stana	Maihar	Municipality	4277199	4578176	22873947	5497149	57217828	0	11446166

CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	TOTAL RECEIPTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
CAPITAL RECEIPTS					REVENUE EXPENDITURE							
13	14	15	16	17	18	19	20	21	22	23	24	25
0	20950113	17722789	93205417	237768784	78044502	4681736	42465751	2151079	8323115	0	63784724	199959907

Date :

नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
(म.प्र.)

For PRAMOD K. SHARMA & CO.
Chartered Accountants

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

CA Pramod Sharma
(Partner)
FRN No. - 07857C
M.No. - 076883