

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

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

क.क्र.300/ लेखा शाखा/ न.पा./2025

मैहर, दिनांक : 30/5/25

प्रति,

आयुक्त महोदय
नगरीय प्रशासन विकास विभाग
भोपाल म.प्र.

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

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उपरोक्त विषयान्तर्गत लेख है कि नगरपालिका परिषद् मैहर की चार्टर्ड 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 : चार्टर्ड अकाउंटेंट रिपोर्ट ।

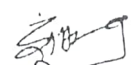

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् मैहर
जिला-सतना (म.प्र.)

30/5/25

प.क्र.310/ लेखा शाखा/ न.पा./2025

प्रतिलिपि-

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


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

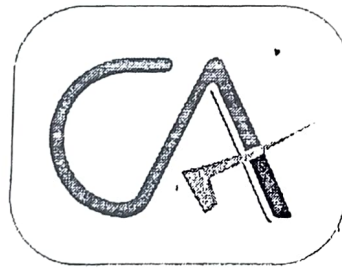
AUDIT REPORT

OF

MUNICIPAL COUNCIL MAIHAR

DISTRICT – SATNA

Year 2023-24



Auditor

Pramod K. Sharma & CO.

Chartered Accountants



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, 11th 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. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Balance sheet as on 31st March 2024.

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

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



(Signature)

Place :

Date : 04/11/2024

CA Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN 25076883BMIJZV5728

Branches : Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol

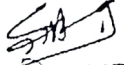
MUNICIPAL COUNCIL MAIHAR

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 दालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (ज.प्र.)



Audit of Expenditures

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

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.


मुख्य नगर पालिका अधिकारी
पब्लिक प्रिपद, रोहता
दिल्ली-गैर (म.प्र.)



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



Store Department

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

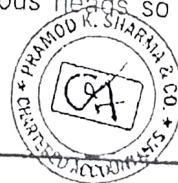
- o As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- o As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and 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 अधिकारी

(सह-प्रमुख अधिकारी)



Water Supply Department

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

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

Establishment Department

- o 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 –

- o 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.
- o 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.

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

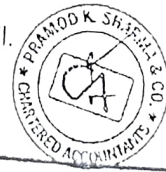


- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

मध्य नगर प्रौढिका अधिकारी
मध्य नगर प्रौढिका परिषद, मैहर
मैहर-471001 (म.प्र.)



Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

Date :
UDIN :

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

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA PRAMOD SHARMA
(Partner)

FRN NO. 007857C
M. No. - 076883

MUNICIPAL COUNCIL, MALHAR
District- Satna
RECEIPT & PAYMENT ACCOUNT
As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Malhar 1-Apr-23 to 31-Mar-24	Head of Account	Schedule No.	Municipal Council Malhar 1-Apr-23 to 31-Mar-24
Opening Balance			REVENUE/CAPITAL EXPENDITURE		
Cash Balance			Administrative Expenses (व्यावसायिक व्यय)	RP-9	46,31,736.00
Bank Balance			Capital Work-in-Progress (कार्य प्रगति पर)	RP-10	3,98,43,945.00
REVENUE/CAPITAL RECEIPT			Fixed Assets (अविस्तृत सम्पत्ति)	RP-11	39,40,779.00
Assigned Revenues & Compensation			Deposit Paid - (संगतान निधि)	RP-12	23,37,561.00
Deposits Received - (पुस्तक निधि)			Establishment Expenses (स्थापना व्यय)	RP-13	7,89,44,502.00
Fees & User Charges (गुल्क / उपयोगकर्ता प्रभार)			Programme Expenses (कार्यक्रम व्यय)	RP-14	88,23,115.00
Grants/Contribution for specific purposes			Operations & Maintenance (परिचालन / अंशदान)	RP-15	1,24,65,751.00
Rental Income from Municipal Properties			Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-16	21,51,079.00
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)			Recoveries payable - Expenses (वसूली देयक)		89,25,451.00
Tax Revenue (अन्तर्गत से आय)			Amount Return to Govt		5,38,000.00
Recoveries payable - Income (वसूली देयक)					
Income from Investments (व्याज प्राप्त)					
Online Income					
Amount Refund					
Surplus Amounts					
		43,58,76,046.00			43,58,76,046.00
					24,35,74,125.00
					89,25,451.00
					5,38,000.00
					24,35,74,125.00
					43,58,76,046.00

FOR PRANOD K. SHARMA & CO.
Chartered Accountants



CA Pranod Sharma
(Partner)
FRN No. 07837C
M.No. - 076883

प्रधान नगरपालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (ज.प्र.)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुगी)	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 Deposit (अमानत राशी)	79,900.00
Total : Deposits Received	79,900.00

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

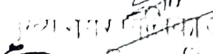
Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	51,840.00
Fee-Application (आवेदन शुल्क)	31,574.00
Fee- Marriage Registration (विवाह पंजीयन)	4,370.00
Fee-RTI Act (आर टी आई)	1,363.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	500.00
Mutation Fee (नामांतरण शुल्क)	3,61,357.00
Development Fees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

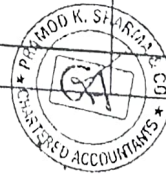


Permission Fee-Building Plan (भवन निर्माण अनुमति)	15,02,612.00
Penalty & Fine-User Charges (अर्थदंड)	1,26,124.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	7,814.00
Deegar(दीगर बैठक वसूली)	2,68,600.00
Ekal (एकल खिडकी)	9,971.00
Entry Fee-Bus Stand (बस स्टैंड आय)	4,24,410.00
Swakshta(स्वच्छता शुल्क)	17,85,753.00
Bhav(भात पत्र)	30,000.00
User Charge-Fire Extinguishing (फायर वाहन आय)	9,600.00
User Charges-Pay & Use Toilets (शौचालय 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 Gol - 15th Finance (15 वित्त आयोग)	2,09,50,113.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	1,06,41,142.00
Grant GoMP-State Finance Commission (राज्यवित्त 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


 जिला पंचायत अधिकारी
 जिला-मेहर (म.प्र.)



Schedule RP-5 : Rental Income from Municipal Properties

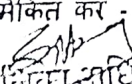
Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,99,000.00
Rent-Market (बाजार बैठक)	85,661.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	30,61,545.00
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	4,42,314.00
Shop Premium (दुकान नीलामी)	17,08,629.00
Total : Rental Income from 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 (सम्पत्ति कर चालू)	24,35,412.00
Property Tax - O/s (सम्पत्ति कर बकाया)	18,41,787.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,64,927.00


 नगर पालिका अधिकारी
 नगर पालिका परिषद, गैर
 (ग.प.)



Samekit Kar-Consolidated - O/s (संगठित कर बकाया)	4,33,141.00
Surcharge Tax on Others (सरचाज)	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


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



Schedule RP-9 : Administrative Expenses

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 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
COstruction- Electricity Poll (विधुत खम्बे)	28,75,550.00
Construction - Roads & Bridges-Concrete Road	74,50,980.00

सहायक नगर पालिका अधिकारी
नगर पालिका परिषद, कैलाश
विमान-कैलाश (म.प्र.)



Construction-Roads & Bridges-Paving Block work	2,24,499.00
Construction-Roads & Bridges-WBM Roads	28,26,034.00
Construction-Sewerage and Drainage-Drain Open	58,52,465.00
Construction-Side Sollar	4,35,946.00
Lok Neman(लोक निर्माण कार्य)	2,10,24,477.00
Palya-(पुलिया निर्माण)	6,72,637.00
SDMF-	83,91,698.00
Total : Capital Work-in-Progress	5,99,43,915.00

Schedule RP-11 : Fixed Assets

Particulars	Amount
Furniture & Pictues-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

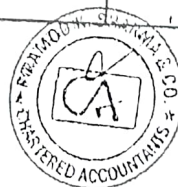
Schedule RP-13 : Establishment Expenses

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 (महंगाई भत्ता)	16,315.00
Travelling Allowance	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 - अनुग्रह 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

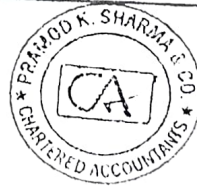
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मैहर
जिला-मैहर (भा.प्र.)



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, नौहर
डिप्टी-मैयर (अ.प.)



Schedule RP-16 : Interest & Finance Charges (व्याज / 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

प्रमोद कुमार शर्मा
प्रमाणित करण परिसद, बैरन
जिला-मैथर (म.प्र.)



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				REVENUE/CAPITAL RECEIPT			14,72,48,245.25
Administrative Expenses (प्रासन्निक व्यय)	IE-6	46,81,716.00	13,61,66,183.00	Assigned Revenues & Compensation	IE-1	6,41,08,790.00	
Establishment Expenses (स्थापना व्यय)	IE-7	7,80,44,502.00		Fees & User Charges (गृह / उपयोगिता चार्ज)	IE-2	2,28,74,087.00	
Programme Expenses (कार्यक्रम व्यय)	IE-8	88,23,115.00		Grants, Contribution for specific purposes	IE-3	4,40,95,462.25	
Operations & Maintenance (परिचालन / मरम्मत)	IE-9	4,24,65,751.00		Rental Income from Municipal Properties	IE-4	54,97,149.00	
Interest & Finance Charges (व्याज / वित्त चार्ज)	IE-10	21,51,079.00		Sale & Hire Charges (विक्रय / भाड़ा चार्ज)	IE-5	18,17,442.00	
				Tax Revenue (करों से आय)		88,55,375.10	
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

FOR Pramod K. Sharma & Co
Chartered Accountants



प्रमोद नगर प्रोपर्टी अधिकारी
प्रमोद नगर प्रोपर्टी अधिकारी
प्रमोद नगर प्रोपर्टी अधिकारी

CA Pramod Sharma

(Partner)

FRN No - 07857C

M No - 078883

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
Pradarshni (प्रदर्शनी शुल्क)	7,03,266.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	15,02,612.00
Penalty & 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 छिड़की)	9,971.00
Entry Fee-Bus Stand (बस स्टैंड आय)	4,24,410.00
Swakshta (स्वछता शुल्क)	17,85,753.00
Bhav (भांव पत्र)	30,000.00
User Charge-Fire Extinguishing (फायर वाहन आय)	9,600.00

मुख्य नगर प्रमोका अधिकारी
नगर प्रमोका परिषद, गैहर
जिला-गैहर (म.प्र.)



User Charges-Pay & Use Toilets (शौचालय 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 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-मैहर (म.प्र.)



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 (सम्पत्ति कर चालू)	21,35,412.00
Property Tax - O/s (सम्पत्ति कर बकाया)	18,41,787.00
Samokit Kar-Consolidated - Current (समेकित कर - चालू)	1,64,927.00
Samokit 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 विकास 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 प्रारिका अधिकारी
नगर प्रारिका परिषद, मेहर
जिला-बल्लभ (म.प्र.)



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

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 अस्थायी कर्मचारी)	3,85,90,207.00
Leave Encashment (अवकाश नगदीकरण)	3,71,041.00
Arrears Salary (वकाया वेतन)	2,44,389.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, भैरह
(वि.सं. १०८/१५५५)



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

Schedule IE-8 : Programme Expenses

Particulars	Amount
Programme Expenses	27,75,456.00
Election Expenses	48,500.00
Scheme Expenses - अनुग्रह 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

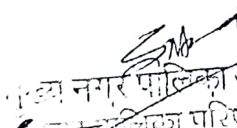
मुख्य नगर पालिका अधिकारी
मुंबई नगर पालिका, मुंबई
(न.प.)



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 / 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


 नगर पालिका अधिकारी
 नगर पालिका परिषद, कैलाली
 कैलाली (ज.प्र.)



Municipal Council Maihar

Receipts and Payments

NULM 2023-24

Receipts	Payments
Opening Balance	100.00
Income from Investments- (व्याज प्राप्त)	21,010.00
	45,612.00
	24,291.00
	24,300.00
	4,88,266.00
	6,50,376.00
Total	12,53,955.00

सोपान
प्रमाणित
पत्रिका
परिचय, देकर
(प्र.प्र.)



Municipal Council Maihar

Receipts and Payments

UIDSSMT 2023-24

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

प्रमाणित किया जाता है कि
उपरोक्त लेखा परिसर, वेरिफाई
आउडिटर (च.अ.)



Sl No	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this 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 FDRs all as per previous years, but we have not found 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 kept followed.

irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regard.

We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council

While Auditing, we have been informed that there were 2 FDs all as per previous years, but we have not found the Bank receipts at the time of audit.

- 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.

SUGGESTION

Council should obtain proper bills and should maintain vouchers properly with all regards

Council should maintain proper books of records for all departments

Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely

Proposals/Records should be maintained for
Tenders & Bids and proper records for
be properly kept followed

मुंबई नगर पालिका अधिकांश
मुंबई नगर पालिका, मुंबई



	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	Incidence 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	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 from 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 so that 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	They should be maintained on monthly basis for keeping such BRS.

Date:
Place: Bhopal

For PRAMOD K. SHARMA & CO.
Chartered Accountants



प्रमोद कुमार शर्मा
प्रमोद कुमार शर्मा
(Partner)

**Revised Abstract Sheet For Reporting on Audit Form
2023-24 SECOND & FINAL FISCAL INFORMATION**

Redeem Abstract Sheet for Reporting on Audit Form 2022-23 (CONCI & EXPENDITURE INFORMATION)										
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS					
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES
1	2	3	4	5	6	7	8	9	10	11
1	Rewa	Stona	Manbar	Municipality	4277199	4578176	22873947	5497147	57217823	0
										1144166
CAPITAL RECEIPTS										

CAPITAL RECEIPTS											REVENUE EXPENDITURE											TOTAL EXPENDITURE		
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
13		14		15		16		17		18		19		20		21		22		23		24		25
0		20950113		17722789		93203417		237768784		78044502		4681736		42465751		2151079		8323115		0		61784724		19954907

For PRAMOD K. SHARMA & CO.
Chartered Accountants



प्रमोद क. शर्मा और
साथियों (प्रा.प्र.सं.)
चार्टर्ड अकाउंटेंट्स

CA Pramod Sharma
(Partner)
FRN No. - 07837-C
ALNo. - 076883

Date: