

नगर पालिका परिषद् पोहरी
जिला - शिवपुरी



अंकेक्षण

वित्तीय वर्ष 2023-24

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

MUNICIPAL COUNCIL POHRI

AUDIT OBSERVATIONS

Audit of Revenue

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

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


मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



Audit of Expenditures

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

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


मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.


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नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



Store Department

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

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

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


मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.


मुख्य नगर पालिका अधिकारी
नगर कार्यपालिका
जिला सिविल (नगर)



- 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.



नगर परिषद
जिला शिवपुरी (म.प्र.)



Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

Date :

UDIN :

FOR PRAMOD K. SHARMA & CO.



11/000

CA Pramod Kumar Sharma

(Partner)

M. No 076883

FRN No .007857C

M.
मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)

MUNICIPAL COUNCIL POHRI

District - Shivpuri

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council Pohri		Head of Account	Schedule No.	Municipal Council Pohri	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
REVENUE EXPENDITURE			3,09,26,292.00	REVENUE RECEIPT			3,99,09,601.15
Administrative Expenses (प्रशासनिक व्यय)	IE-7	13,33,489.00		Assigned Revenues & Compensation	IE-1	2,30,67,016.00	
Establishment Expenses (स्थापना व्यय)	IE-8	78,04,342.00		Fees & User Charges (शुल्क / उपयोगिता प्रभार)	IE-2	68,360.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-9	2,07,67,880.00		Grants, Contribution for specific purposes		1,61,34,015.15	
Programme Expenses -(कार्यक्रम व्यय)	IE-10	10,04,595.00		Rental Income from Municipal Properties	IE-3	22,677.00	
Interest & Finance Charges (ब्याज/ वित्त प्रभार)	IE-11	15,986.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	7,000.00	
Other Expenses (अन्य व्यय)	IE-12	-		Tax Revenue (करो से आय)	IE-5	6,10,533.00	
				Income from Investments (व्याज प्राप्ति)	IE-6	-	
				Other Income (अन्य आय)	IE-7	-	
EXCESS INCOME OF OVER EXPENDITURE			89,83,309.15				-
			89,83,309.15				3,99,09,601.15

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS



Chief Municipal Officer

Municipal Council Pohri
मुख्य नगर पालिका अधिकारी
District Shivpuri
नगर पालिक पोरी
जिला शिवपुरी (म.)

Accountant

Municipal Council Pohri

District Shivpuri

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,30,67,016.00
Total : Assigned Revenues & Compensation	2,30,67,016.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	2,700
Other Income (अन्य आय)	34,560
User Charge-Fire Extinguishing (फायर वाहन आय)	5,100
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	26,000
Total : Fees & User Charges	68,360.00

Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Lease of Land (भूमि किराया)	1,532
Rent-Market (बाजार बैठक)	21,145
Total : Rental Income from Municipal Properties	22,677.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	7,000
Total : Sale & Hire Charges	7,000.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पोखरी
 जिला शिवपुरी (उ.प्र.)



Schedule IE-5 : Tax Revenue

Particulars	Amount
Property Tax - Current (सम्पति कर चालू)	
Swakshta Tax (स्वक्षता कर)	450
Water Tax - Current (जल कर - चालू)	4,500
Amount Refund (राशी बापसी)	4,36,200
Total : Tax Revenue	1,69,383
	6,10,533.00

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	
Total : Income from Investments	-

Schedule IE-7 : Other Income

Particulars	Amount
Misc. Income	-
Total : Other Income	-

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



11/00
Pramod Kumar Sharma
(Partner)

11/00
मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)

Schedule IE-07 : Administrative Expense

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	6,73,399
Consultancy Fee & Charge (सलाहकार फीस)	2,25,438
Cultural Event Expense (कार्यक्रम व्यय)	1,47,679
DSC डिजिटल सिग्नेचर	22,500
Fire Wood(अलाव लकड़ी)	19,110
Newspapers (न्यूज़ पेपर बिल)	13,696
Office Expenses	1,27,682
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	92,831
Web,Internet Expense (इंटरनेट व्यय)	11,154
Total : Administrative Expenses	13,33,489.00

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	46,431
Contribution-Family Pension (पेंशन)	1,22,782
G.P.F (जी पी एफ)	66,300
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,80,200
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	45,80,589
Uniform Allowance (ड्रेस अलाउंस)	28,931
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	23,79,109
Total : Establishment Expenses	78,04,342.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद
 जिला शिवपुरी



Schedule IE-9 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	1,40,892
Electrical store (विधुत सामग्री क्रय)	56,47,894
Electricity Expense (विधुत बिल)	10,97,725
Fuel, Petrol & Diesel-(डीजल व्यय)	11,97,076
Hire Charges-Machinery (मशीन किराया)	3,08,456
Hire Charges-Vehicle (वाहन किराया)	2,77,683
Insurance-Vehicle (वाहन बीमा)	84,669
O & M-Water Tankers (टैंकर से पानी सप्लाई)	42,932
Painting(पुताई/लेखन कार्य)	89,759
R & M-Concrete Road (सड़क मरम्मत)	71,302
R & M Infra Assets (अन्य मरम्मत)	7,03,511
R & M-Motor Pump (मोटर पंप मरम्मत)	1,03,338
R & M-Open Drain (नाली मरम्मत)	44,594
R & M-Other Office Equipment (कार्यालय उपकरण)	3,234
R & M-Vehicle (वाहन मरम्मत)	1,89,436
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	13,97,098
R & M-Waterways (जलप्रदाय मरम्मत)	3,50,822
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	11,33,431
Water Ways Material (जल प्रदाय सामग्री क्रय)	78,84,028
Total : Operations & Maintenance	2,07,67,880.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पोसी
 जिला शिवपुरी (म.प्र.)



Schedule IE-10 : Programme Expenses

Particulars	Amount
Election Expenses	
Programme Expenses	3,45,140
Swakshta Sarvekshan	4,66,395
	1,93,060
Total : Programme Expenses	10,04,595.00

Schedule IE-11 : Interest & Finance Charges

Particulars	Amount
G.S.T(भुगतान)	15,986
Total : Interest & Finance Charges	15,986.00

Schedule IE-12 : Other Expenses

Particulars	Amount
Misc.Expenses	-
Total : Other Expenses	-

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



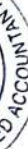
(Signature)

Pramod Kumar Sharma
(Partner)

District - Shivpuri

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2024



PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

मुख्य कार्य मन्त्रालय, पोलिस
Municipal Council, Polhi
भारत पारिषद पोहरी
जिला शिवपुरी (म.प्र.)


Accountant
Municipal Council Pohri

MUNICIPAL COUNCIL POHRI
Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,30,67,016.00
Total : Assigned Revenues & Compensation	2,30,67,016.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	7,000
Total : Deposits Received	7,000.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	2,700
Other Income (अन्य आय)	34,560
User Charge-Fire Extinguishing (फायर वाहन आय)	5,100
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	26,000
Total : Fees & User Charges	68,360.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	68,40,271
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	14,81,664
Grant GoMP- Other Grant (अन्य अनुदान)	2,75,31,432
Total : Grants,Contribution for specific purposes	3,58,53,367.00

मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (न.प्र.)



Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Lease of Land (भूमि किराया)	
Rent-Market (बाजार बैठक)	1,532
	21,145
Total : Rental Income from Municipal Properties	22,677.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	7,000
Total : Sale & Hire Charges	7,000.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Property Tax - Current (सम्पत्ति कर चालू)	450
Swakshta Tax(स्वक्षता कर)	4,500
Water Tax - Current (जल कर - चालू)	4,36,200
Amount Refund(राशी बापसी)	1,69,383
Total : Tax Revenue	6,10,533.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पोहरी
 जिला शिवपुरी (न.प्र.)



Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	
Total : Income from Investments	-

Schedule RP-9 : Other Income

Particulars	Amount
Misc.Income	-
Total : Other Income	-

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS



[Signature]

Pramod Kumar Sharma

(Partner)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)

MUNICIPAL COUNCIL POHRI
Schedule RP-10 : Administration Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	6,73,399
Consultancy Fee & Charge (सलाहकार फीस)	2,25,438
Cultural Event Expense (कार्यक्रम व्यय)	1,47,679
DSC डिजिटल सिग्नेचर	22,500
Fire Wood(अलाव लकड़ी)	19,110
Newspapers (न्यूज़ पेपर बिल)	13,696
Office Expenses	1,27,682
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	92,831
Web,Internet Expense (इंटरनेट व्यय)	11,154
Total : Administrative Expenses	13,33,489.00

Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Borwell(बोरवेल खनन)	22,87,016
Constraction-(दुकान निर्माण)	5,40,551
Constraction-(यात्री प्रतिकालय)	12,28,881
Construction- Building-Chabutra (चबूतरा निर्माण)	82,660
Construction - Burial /Cremation - शमशान घाट	17,97,996
Construction - Returning Wall - रिटर्निंग वाल	27,398
Construction - Roads & Bridges-Concrete Road	84,60,020
Construction -Roads & Bridges-Paving Blocks work	12,77,192
Construction-Sewerage and Drainage-Drain-Open	44,09,783
FSTP(ट्रेडिंग ग्राउंड)	88,806
Total : Capital Work-in-Progress	2,02,00,303.00

मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला शिवपुरी (म.प्र.)



Schedule RP-12 : Deposit Paid

Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	11,000
Total : Deposit Paid	11,000.00

Schedule RP-13 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	46,431
Contribution-Family Pension (पेंशन)	1,22,782
G.P.F (जी पी एफ)	66,300
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,80,200
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	45,80,589
Uniform Allowance (ड्रेस अलाउंस)	28,931
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	23,79,109
Total : Establishment Expenses	78,04,342.00

Schedule RP-14 : Fixed Assets

Particulars	Amount
Computer (कंप्यूटर क्रय)	2,69,388
Moter Pump - मोटर क्रय	1,74,594
Office & Other Equipments (कार्यालय उपकरण क्रय)	36,287
Sky Left	14,40,000
Vehicle-Others (वाहन क्रय)	11,86,560
Total : Fixed Assets	31,06,829.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पोहरी
 जिला शिवपुरी (म.प्र.)



Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	1,40,892
Electrical store (विधुत सामग्री क्रय)	56,47,894
Electricity Expense (विधुत बिल)	10,97,725
Fuel, Petrol & Diesel-(डीजल व्यय)	11,97,076
Hire Charges-Machinery (मशीन किराया)	3,08,456
Hire Charges-Vehicle (वाहन किराया)	2,77,683
Insurance-Vehicle (वाहन बीमा)	84,669
O & M-Water Tankers (टैंकर से पानी सप्लाई)	42,932
Painting(पुताई/लेखन कार्य)	89,759
R & M-Concrete Road (सड़क मरम्मत)	71,302
R & M Infra Assets (अन्य मरम्मत)	7,03,511
R & M-Motor Pump (मोटर पंप मरम्मत)	1,03,338
R & M-Open Drain (नाली मरम्मत)	44,594
R & M-Other Office Equipment (कार्यालय उपकरण)	3,234
R & M-Vehicle (वाहन मरम्मत)	1,89,436
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	13,97,098
R & M-Waterways (जलप्रदाय मरम्मत)	3,50,822
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	11,33,431
Water Ways Material (जल प्रदाय सामग्री क्रय)	78,84,028
Total : Operations & Maintenance	2,07,67,880.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पोहरी
 जिला शिवपुरी (स.प्र.)



Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	28,014
Total : Recoveries payable - Expenses	28,014.00

Schedule RP-17 : Programme Expenses

Particulars	Amount
Election Expenses	3,45,140
Programme Expenses	4,66,395
Swakshta Sarvekshan	1,93,060
Total : Programme Expenses	10,04,595.00

Schedule RP-18 : Interest & Finance Charges

Particulars	Amount
G.S.T(भुगतान)	15,986
Total : Interest & Finance Charges	15,986.00

Schedule RP-19 : Other Expenses

Particulars	Amount
Misc. Expenses	68,883
Total : Other Expenses	68,883.00

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod Kumar Sharma
(Partner)

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद पोहरी
जिला सिवपुरी (म.प्र.)