

AUDIT REPORT

OF

MUNICIPAL COUNCIL

GARHIMALHARA

DISTRICT - CHHATARPUR

YEAR 2022-23



AUDITOR

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

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RECEIPT & PAYMENT ACCOUNT

Bank Reconciliation Statement

ABSTRACT SHEET


मुख्य नगर पत्रिका अधिकारी
नगर परिषद गढ़ीमलहरा

PRAMOD K. SHARMA & CO.
Chartered Accountant

CA

HEAD OFFICE :- Choice House, Z-2,
Zone -1, M.P. Nagar,
Bhopal - 462011,
MOBILE NO. 94250-15041, 95892-51041
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL GARHIMALHARA, DISTRICT CHHATARPUR (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2023.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS



(Partner)

Mem. No. : 076883

Our Branch's:- Lalitpur, Rudrapur, Jalandhar, Saharanpur, Jaipur, Gwalior And Delhi

मुख्य कार्यकारी अधिकारी
नगर परिषद गढ़ीमलहरा

MUNICIPAL COUNCIL GARHI MALHERA

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 -

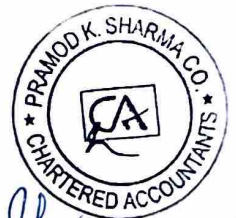
- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank 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.
- There were 5 FDRs found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account has been provided by the council which is enclosed with this report.



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.
- Some casting mistakes were found in balance of the Cash Book.
- 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.



मुख्यमगर/पालिका अधिकारी
नगर परिषद गढीमलहरा

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 in practice by the council.
- Except 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 -

- EMD and SD registers were not found during the audit.
- Employee advances were not given during the year so there is no need to maintain advance register for the current year.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.

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.




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- 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.

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.



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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.
- 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 FDRs

- While auditing, we found that there were 5 FDRs made by the council.

Sr. no.	Bank	FDR A/c no.	Deposit Date	Deposit Amount
1	Jila Sahakari Kendriya Bank	042235	15/09/2009	10,00,000
2	Bundelkhand Kshetriya Gramin Bank	212998	03/08/2002	1,15,000
3	Madhya Bharat Gramin Bank	284166	29/08/2012	15,00,000
4	IDBI	0953585	07/10/2020	34,52,008
5	IDBI	0953586	07/10/2020	34,18,512

- Maximum FDRs were found very old and matured a time ago but yet no further renewal dates were found on receipts. Council is not aware of the carrying values of such FDRs so we are unable to comment upon the current values of the same.
- FDR register found during the audit. In absence of proper record, we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for in cash book.



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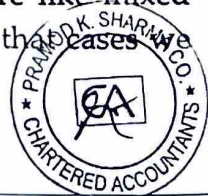
Audit of Tenders

- 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 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, 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.

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.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in the cases we




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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, council has not received any loan amount so council has no any loan liability.

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod Kumar Sharma
(Partner)


मुख्य नगरपालिका अधिकारी
नगर परिषद गढीमलहरा

As On 31.03.2023

CHARTERED ACCOUNTANTS

District Chhatarpur

मुख्य नगरपालिका अधिकारी
नगर परिषद गढ़ीमलहरा

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,67,47,280
Compensation-Stamp Duties (मुद्रांक शुल्क)	1,95,388
Compensation-Export Tax (निर्यात कर)	
Total : Assigned Revenues & Compensation	1,69,42,668.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Charges for NOC-Charges (आनापति प्रमाण पत्र)	
Connection Charges-Water Supply (नल कनेक्शन)	78,256
Development Charges (विकास शुल्क)	
Entry Fee-Bus Stand (बस स्टैंड आय)	94,960
Fees- Mitigation (प्रसमन शुल्क)	
Fee-Application (आवेदन शुल्क)	582
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	1,500
Fees-Registration Charge	2,20,918
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	6,053
Mutation Fee (नामांतरण शुल्क)	2,47,800
Other Income (अन्य आय)	5,04,419
Penalty & Fine-User Charges (अर्थदंड)	10,092
Permission Fee-Building Plan (भवन निर्माण अनुमति)	12,525
Pond Charges	24,200
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	24,500
User Charges-Water Supply by Tanker (पानी टैंकर)	17,750
User Charges-Solid Waste Management	
Total : Fees & User Charges	12,43,554.58


मुख्य नगरपालिका अधिकारी
नगर परिषद गढ़ीमलहरा



Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,10,020
Rent-Lease of Land (भूमि किराया)	41,985
Rent-Market (बाजार बैठक)	2,74,420
Rent-Shopping Complex - Current (दुकान किराया चालू)	7,17,024
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	24,666
Shop Premium (दुकान नीलामी)	41,12,254
Total : Rental Income from Municipal Properties	52,80,369.00

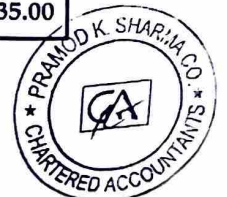
Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	735
Sale-Tender (टेंडर से आय)	1,55,000
Sale-Others (विक्रय अन्य)	
Total : Sale & Hire Charges	1,55,735.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	66,001
Education Cess - O/s (शिक्षा उपकार बकाया)	9,897
Property Tax - Current (सम्पत्ति कर चालू)	1,74,815
Property Tax - O/s (सम्पत्ति कर बकाया)	30,283
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	2,33,529
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	64,200
Services Tax	6,547
Swachhta Kar	1,88,669
Urban Development Cess CUrrent - नगरीय विकाश उपकार	50,772
Urban Development Cess -O/s नगरीय बकाया	5,172
Water Tax - Current (जल कर - चालू)	1,05,550
Water Tax - O/s (जल कर बकाया)	94,400
Total : Tax Revenue	10,29,835.00

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Schedule IE-6 : Income from Investments

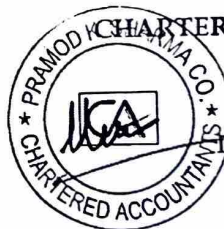
Particulars	Amount
Income from Investments (व्याज प्राप्त)	
Total : Income from Investments	-

Schedule IE-7 : Other Income

Particulars	Amount
Misc. Income	29,75,436
Total : Other Income	29,75,435.55

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS



Pramod Kumar Sharma

(Partner)

Schedule IE-07 : Administrative Expense

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	4,12,193
Audit Fee- Internal for External Agencies (ऑडिट फी)	35,000
Consultancy Fee & Charge (सलाहकार फीस)	6,69,492
Cultural Event Expense (कार्यक्रम व्यय)	4,44,529
Digital Signature	45,030
RO Water Camper	28,725
Other आलाव लकड़ी क्रय	1,32,141
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	1,24,644
Web,Internet Expense (इंटरनेट व्यय)	22,382
Total : Administrative Expenses	19,14,136.46

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	30,149
Contribution-Family Pension (पेंशन)	1,07,165
Employee - Advance (कर्मचारी - अग्रिम)	52,000
E.P.F	8,82,644
G.P.F (जी पी एफ)	4,72,356
Insurance Premium	20,166
Leave Encashment (अवकाश नगदीकरण)	7,75,562
Remuneration & Fee-Mayor-in-Council (मानदेय)	1,16,280
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,06,21,089
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	38,22,937
Total : Establishment Expenses	1,69,00,348.00

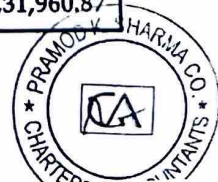
मुख्य नगर पालिका अधिकारी
नगर प्रमुख गढ़ीमलहरा



Schedule IE-9 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	4,42,620
Construction Material	72,601
Electrical store (विधुत सामग्री क्रय)	16,38,017
Electricity Expense (विधुत बिल)	57,85,672
Fuel, Petrol & Diesel-(डीजल व्यय)	23,18,681
Hire Charges-Machinery (मशीन किराया)	1,15,443
Hire Charges-Vehicle (वाहन किराया)	1,63,506
Insurance-Vehicle (वाहन बीमा)	16,85,921
Other Expenses - (अन्य व्यय)	15,22,479
Paintings Works	
R & M-Building Office (कार्यालय मरम्मत)	18,820
R & M-Concrete Road (सड़क मरम्मत)	1,63,470
R & M-Motor Pump (मोटर पंप मरम्मत)	5,98,937
R & M-Other Office Equipment (कार्यालय उपकरण)	1,42,832
R & M-Vehicle (वाहन मरम्मत)	6,78,134
R & M-Waterways (जलप्रदाय मरम्मत)	4,52,658
R & M Computer	57,279
R & M Infra Assets (अन्य मरम्मत)	23,05,950
R & M-Open Drain (नाली मरम्मत)	2,47,199
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	59,400
R & M Others	51,172
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	9,81,390
Water Ways Material (जल प्रदाय सामग्री क्रय)	9,29,783
Total : Operations & Maintenance	2,04,31,960.87

मुख्य नगरपालिका अधिकारी
नगर परिषद गढीमलहरा



Schedule IE-10 : Programme Expenses

Particulars	Amount
Programee Expense	3,80,903
Scheme Expenses - विधायक अनुदान	21,000
Scheme Expense (संसद निधि)	35,000
Total : Programme Expenses	4,36,903.00

Schedule IE-11 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	
Interest-Loan from HUDCO (हुडको ऋण)	
Total : Interest & Finance Charges	-

Schedule IE-12 : Other Expenses

Particulars	Amount
Misc. Expenses	70,75,826
Fund Transfer to जल संसाधन विभाग	
Sanchit Nidhi	-
Total : Other Expenses	70,75,825.68


 मुख्य नगर पालिका अधिकारी
 नगर परिषद गढीमलहरा

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

 Pramod Kumar Sharma
 (Partner)

MUNICIPAL COUNCIL GARHIMALHARA

District - Chhatarpur

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

As On 31.03.2023						
Head of Account	Schedule No.	Municipal Council Garhimalhara		Head of Account	Schedule No.	Municipal Council Garhimalhara
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23
Opening Balance			3,32,87,978.65	REVENUE/ CAPITAL EXPENDITURE	RP-10	19,14,136.46
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-11	1,30,86,288.78
Bank Balance		3,32,87,978.65		Capital Work-in-Progress (कार्य प्रगति पर)	RP-12	1,75,920.00
				Deposit Paid - (भुगतान निक्षेप)	RP-13	1,69,00,348.00
REVENUE/CAPITAL RECEIPT			5,08,15,435.14	Establishment Expenses (स्थापना व्यय)	RP-14	29,39,132.00
Assigned Revenues & Compensation	RP-1	1,69,42,668.00		Fixed Assets (अचल संपत्ति)	RP-15	2,04,31,960.87
Deposits Received - (प्राप्त निक्षेप)	RP-2	11,25,000.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-16	6,05,063.00
Fees & User Charges (शुल्क / उपयोगिता प्रभार)	RP-3	12,43,554.58		Recoveries payable - Expenses (वसूली देयक)	RP-17	4,36,903.00
Grants,Contribution for specific purposes	RP-4	2,14,15,000.00		Programme Expenses - (कार्यक्रम व्यय)	RP-18	-
Rental Income from Municipal Properties	RP-5	52,80,369.00		Interest & Finance Charges (ब्याज/वित्त प्रभार)	RP-19	76,18,532.69
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	RP-6	1,55,735.00		Other Expenses (अन्य व्यय)		
Tax Revenue (करों से आय)	RP-7	10,29,835.00				
Income from Investments (व्याज प्राप्त)	RP-8	-		Closing Balance		2,10,14,980.55
Other Income (अन्य आय)	RP-9	36,23,273.56		Cash Balance		
Totalling Mistakes			10,19,851.56	Bank Balance		2,10,14,980.55
			8,51,23,265.35			
						8,51,23,265.35

Accountant

Municipal Council Garhimalhara
District Chhatarpur

मुख्य नगर पालिका अधिकारी
नगर मुख्यालय गरीमालहरा
Chief Municipal Officer

Municipal Council Garhimalhara
District Chhatarpur

मुख्य नगर पालिका अधिकारी
नगर पारिषद गरीमालहरा

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

(Partner)

MUNICIPAL COUNCIL
Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,67,47,280
Compensation-Stamp Duties (मुद्रांक शुल्क)	1,95,388
Compensation-Export Tax (निर्यात कर)	
Total : Assigned Revenues & Compensation	1,69,42,668.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	11,25,000
Total : Deposits Received	11,25,000.00


मुख्य नगर पालिका अधिकारी
नगर परिषद गढ़ीमलहरा



Schedule RP-3 : Fees & User Charges

Particulars	Amount
Charges for NOC-Charges (आनापति प्रमाण पत्र)	
Connection Charges-Water Supply (नल कनेक्शन)	78,256
Development Charges (विकास शुल्क)	
Entry Fee-Bus Stand (बस स्टैंड आय)	94,960
Fees- Mitigation (प्रसमन शुल्क)	
Fee-Application (आवेदन शुल्क)	582
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	1,500
Fees-Registration Charge	2,20,918
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	6,053
Mutation Fee (नामांतरण शुल्क)	2,47,800
Other Income (अन्य आय)	5,04,419
Penalty & Fine-User Charges (अर्थदंड)	10,092
Permission Fee-Building Plan (भवन निर्माण अनुमति)	12,525
Pond Charges	24,200
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	24,500
User Charges-Water Supply by Tanker (पानी टैंकर)	17,750
User Charges-Solid Waste Management	
Total : Fees & User Charges	12,43,554.58


 मुख्य नगर पालिका अधिकारी
 नगर परिषद महीमलहरा



Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	66,14,000
Grant GoMP - MLA LAD Fund (विधायक निधि)	28,69,000
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	
Grant GoMP- Other Grant (अन्य अनुदान)	91,87,000
Grant GoMP- Road Development (सड़क मरम्मत)	16,25,000
Grant GoMP- कायाकल्प	
Grant GoMP- State Finance Commission (राज्य वित्त)	11,20,000
Total : Grants,Contribution for specific purposes	2,14,15,000.00

मुख्य नगरपालिका अधिकारी
नगर परिषद गढ़ीमलहरा



Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,10,020
Rent-Lease of Land (भूमि किराया)	41,985
Rent-Market (बाजार बैठक)	2,74,420
Rent-Shopping Complex - Current (दुकान किराया चालू)	7,17,024
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	24,666
Shop Premium (दुकान नीलामी)	41,12,254
Total : Rental Income from Municipal Properties	52,80,369.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	735
Sale-Tender (टेंडर से आय)	1,55,000
Sale-Others (विक्रय अन्य)	
Total : Sale & Hire Charges	1,55,735.00

मुख्य नगर पालिका अधिकारी
नगर परिषद गढ़ीमलहरा




Schedule RP-5 : Rental Income from Municipal Properties

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Rent-Community Hall (सामुदायिक भवन किराया)	1,10,020
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Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
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Sale-Others (विक्रय अन्य)	
Total : Sale & Hire Charges	1,55,735.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद गढ़ीमलहरा



Schedule RP-7 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	
Education Cess - Current (शिक्षा उपकार - चालू)	66,001
Education Cess - O/s (शिक्षा उपकार बकाया)	9,897
Property Tax - Current (सम्पत्ति कर चालू)	1,74,815
Property Tax - O/s (सम्पत्ति कर बकाया)	30,283
Profational Tax (व्यवसाय कर)	
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	2,33,529
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	64,200
Services Tax	6,547
Swachhta Kar	1,88,669
Urban Development Cess CUrrent - नगरीय विकाश उपकार	50,772
Urban Development Cess -O/s नगरीय बकाया	5,172
Water Tax - Current (जल कर - चालू)	1,05,550
Water Tax - O/s (जल कर बकाया)	94,400
Total : Tax Revenue	10,29,835.00


 गृहपरामर्श अधिकारी
 नगर पालिका, मन्डीपालङ्गा



Schedule RP-8 : Income from Investments

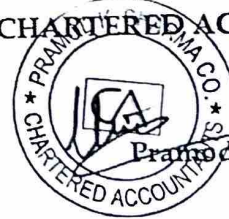
Particulars	Amount
Income from Investments (ब्याज प्राप्त)	
Total : Income from Investments	-

Schedule RP-9 : Other Income

Particulars	Amount
Misc.Income	36,23,274
Total : Other Income	36,23,273.56


मुख्य नगर पालिका अधिकारी
नगर परिषद गढ़ीमलहरा

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS




Pramod Kumar Sharma
(Partner)

MUNICIPAL COUNCIL

Schedule RP-10 : Administration Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	4,12,193
Audit Fee- Internal for External Agencies (ऑडिट फी)	35,000
Consultancy Fee & Charge (सलाहकार फीस)	6,69,492
Cultural Event Expense (कार्यक्रम व्यय)	4,44,529
Electricity Expense (विधुत बिल)	
Insurance-Vehicle (वाहन बीमा)	
Digital Signature	45,030
RO Water Camper	28,725
Tranning Expenses	
Other आलाव लकड़ी क्रय	1,32,141
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	1,24,644
Web,Internet Expense (इंटरनेट व्यय)	22,382
Total : Administrative Expenses	19,14,136.46

मुख्य नगर पालिका अधिकारी
नगर परिषद गढ़ीमलहरा



Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Consteuction- Staff Qutar (स्टाफ घर)	4,59,873
Construction- Boor Khanan (बोर खनन)	7,34,761
Construction - Building-Boundary Wall(बाउंड्रीवाल)	16,93,797
Construction - Building-Office(कार्यालय भवन निर्मा)	1,99,628
Construction- Building Shopping Complex	6,48,090
Construction Building-Slaughter House (कांजी हाउस)	2,50,190
Construction - Roads & Bridges-Concrete Road	52,32,013
Construction- Stadium Nirman	15,17,971
Construction- Teen Shed (टिन शेड)	3,06,649
Construction- Toilet	8,84,320
Construction -Roads & Bridges-Paving Blocks work	3,52,291
Tenching Ground	4,19,524
Construction-Sewerage and Drainage-Drain-Open	3,87,181
Total : Capital Work-in-Progress	1,30,86,288.78

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मुद्रा प्रमाणित है
नगर पालिका, रायपुर



Schedule RP-12 : Deposit Paid


Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	1,75,920
Total : Deposit Paid	1,75,920.00

Schedule RP-13 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	30,149
Contribution-Family Pension (पेंशन)	1,07,165
Employee - Advance (कर्मचारी - अग्रिम)	52,000
E.P.F	8,82,644
G.P.F (जी पी एफ)	4,72,356
Insurance Premium	20,166
Leave Encashment (अवकाश नगदीकरण)	7,75,562
Remuneration & Fee-Mayor-in-Council (मानदेय)	1,16,280
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,06,21,089
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	38,22,937
Total : Establishment Expenses	1,69,00,348.00

Schedule RP-14 : Fixed Assets

Particulars	Amount
CC TV system (सी.सी टीवी क्रय)	45,870
Computer (कंप्यूटर क्रय)	1,50,000
Furniture & Fixtures-Other (फर्नीचर क्रय)	28,800
Mobile Toilets - चालित शौचालय	4,97,999
Office & Other Equipments (कार्यालय उपकरण क्रय)	35,800
Generator Purchase	4,94,000
Other Machinery	8,75,400
Vehicle-Others (वाहन क्रय)	8,11,263
Total : Fixed Assets	29,39,132.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद गढीमलहरा



Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	4,42,620
Construction Material	72,601
Electrical store (विधुत सामग्री क्रय)	16,38,017
Electricity Expense (विधुत बिल)	57,85,672
Fuel, Petrol & Diesel-(डीजल व्यय)	23,18,681
Hire Charges-Machinery (मशीन किराया)	1,15,443
Hire Charges-Vehicle (वाहन किराया)	1,63,506
Insurance-Vehicle (वाहन बीमा)	16,85,921
Other Expenses - (अन्य व्यय)	15,22,479
Paintings Works	18,820
R & M-Building Office (कार्यालय मरम्मत)	1,63,470
R & M-Concrete Road (सड़क मरम्मत)	5,98,937
R & M-Motor Pump (मोटर पंप मरम्मत)	1,42,832
R & M-Other Office Equipment (कार्यालय उपकरण)	6,78,134
R & M-Bridges & Flyover (पुलिया मरम्मत)	4,52,658
R & M-Vehicle (वाहन मरम्मत)	57,279
R & M-Waterways (जलप्रदाय मरम्मत)	23,05,950
R & M Computer	2,47,199
R & M Infra Assets (अन्य मरम्मत)	59,400
R & M-Open Drain (नाली मरम्मत)	51,172
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	9,81,390
R & M Tenching Gourn	9,29,783
R & M Others	
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	
Water Ways Material (जल प्रदाय सामग्री क्रय)	
Total : Operations & Maintenance	2,04,31,960.87

मुख्य नगर पालिका अधिकारी
नगर परिषद गलीमलहरा



Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	6,05,063
Total : Recoveries payable - Expenses	6,05,063.00

Schedule RP-17 : Programme Expenses

Particulars	Amount
Programee Expense	3,80,903
Scheme Expenses - विधायक अनुदान	21,000
Scheme Expense (संसद निधि)	35,000
Total : Programme Expenses	4,36,903.00






Schedule RP-18 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	
Interest-Loan from HUDCO (हुडको ऋण)	
Total : Interest & Finance Charges	-

Schedule RP-19 : Other Expenses

Particulars	Amount
Misc. Expenses	76,18,533
Fund Transfer to जल संसाधन विभाग	-
Sanchit Nidhi	76,18,532.69
Total : Other Expenses	

मुख्य नगरपालिका अधिकारी
नगर पालिका गढीमलहरा

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod Kumar Sharma
(Partner)

MUNICIPAL COUNCIL GARHIMALHARA
DIST-CHHATARPUR
BANK BALANCE SHEET
01-April-2022 To 31-March-2023

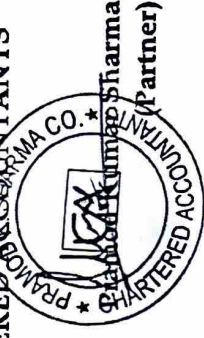
S.No.	BANK NAME	ACCOUNT NUMBER	BANK		CASHBOOK		Opening Diff.	Closing Diff.
			OPENING BALANCE	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE		
1	State Bank Of India	053031604050	1,44,69,997.01	43,46,425.63	1,30,60,217.38	43,46,425.63	(14,09,779.63)	-
2	State Bank Of India	0011259328219	3,37,372.19	7,00,527.19	3,11,372.00	7,00,527.19	(26,000.19)	-
3	Madhyanchal Gramin Bank	008057313792	16,05,368.00	1,35,876.00	16,05,368.00	1,35,876.00	-	-
4	IDBI Bank	7204	2,67,932.43	2,76,038.43	19,74,114.81	2,76,038.43	17,06,182.38	-
5	ICICI BANK	042605001744	53,89,890.49	51,82,760.30	51,94,368.00	51,82,760.30	(1,95,522.49)	-
6	शेन्न ग्रामीण बैंक	2998	1,66,816.00	1,66,816.00	1,66,816.00	1,66,816.00	-	-
7	मध्य भारत शेन्नग्रामीण बैंक	4166	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	-	-
8	बी.क.सह बैंक	2235	10,00,000.00	10,00,000.00	10,00,000.00	10,00,000.00	-	-
9	IDBI Bank	3585	34,52,008.00	34,52,008.00	34,52,008.00	34,52,008.00	-	-
10	IDBI Bank	3586	34,18,518.00	34,18,518.00	34,18,518.00	34,18,518.00	-	-
11	Axis Bank	3151	2,00,001.00	8,36,011.00	-	8,36,011.00	(2,00,001.00)	-
	Total		3,18,07,903.12	2,10,14,980.55	3,16,82,782.19	2,10,14,980.55	(1,25,120.93)	-

मुख्य नगर प्रशासिका अधिकारी
मुख्य परिषद गढ़ीमलहरा
Chief Municipal Officer

Municipal Council Garhimalhara
District Chhatarpur

Accountant
Municipal Council Garhimalhara
District Chhatarpur

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



मुख्य नगर प्रशासिका अधिकारी
मुख्य परिषद गढ़ीमलहरा

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF U/LB :- GARHI MALHERA
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2021-22	2022-23	% of Growth		
1	Audit of Revenue					
a.	Property Tax	2,41,991.00	2,05,098.00	-15.25%	Property tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
b.	Consolidated Tax	4,65,612.00	2,97,729.00	-36.06%	Consolidated tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Development Cess	57,979.00	55,944.00	-3.51%	Development cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
d.	Education Cess	60,616.00	75,898.00	25.21%	Education cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
TOTAL (A)		8,26,198	6,34,669			
a.	B. NON REVENUE COLLECTION					
a.	Rent of Land & Building/Shops	13,86,851.00	11,68,115.00	-15.77%	Rent collection has decreased worsly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	8,55,180.00	1,99,950.00	-76.62%	Water tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Solid Wastage Management			0.00%	No comments	No comments
d.	Other Fees & Taxes	3,86,799.00	5,04,419.00	30.41%	Other Taxes and Fees collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
TOTAL (B)		26,28,830	18,72,484			

GRANT TOTAL (A) + (B) 34,55,028.00 25,07,153.00



मुख्य नगर पालिका अधिकारी
नगर पालिका गद्दीमलहरा

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
				Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and GST compliances were not followed completely.	
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.	There were some irregularities found in keeping of books 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 prospective.
4	Audit of FDRs	While Auditing, we found that there were 5 FDRs in the ULB. Bank Receipts were not found during the audit but pending for renewal.	FDR register has been maintained but accrued interest is not accounted for.	Register should be updated and accrued interest should be accounted for 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.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.



जय गुरु गणेशाय नमः
नगर पालिका अधिकारी
नगर पालिका, गणेशपुर

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.	732.45 %	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	17.06 %	The capital expenditures are lower 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 there were no advances given during the current year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared.	BRS were prepared by the council.	No observations	No comments

Date :

मुख्य नगर पालिका अधिकारी
नगर परिषद गढ़ीमलहरा



Revised Abstract Sheet For Reporting on Receipts
 2021-22 INCOME & EXPENDITURE INFORMATION
 DEDUCTIONS RECEIPTS

[illegible]


स्वयं नगरपालिका अधिकारी
नगर पालिक गौरीगलहडा