

कार्यालय नगर परिषद् जैतहरी, जिला अनूपपुर (म.प्र.)

E-mail:-cmojaithari@mpurban.gov.in phone:-07659-262323

क्र०/1594/न०परि०/2023

जैतहरी, दिनांक:- 12/12/2023

प्रति,

संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास,
शहडोल संभाग, शहडोल (म.प्र.)

विषय :- वित्तीय वर्ष 2022-2023 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्रमांक ऑडिट/लेखा शा.-
4(क)/265/2023/7984, भोपाल, दिनांक 30/05/2023.

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2022-2023 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स राहुल रावत एण्ड कंपनी को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर प्रेषित।

मुख्य नगरपालिका अधिकारी
नगर परिषद् जैतहरी,
जिला-अनूपपुर

प्रतिलिपि :- आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की और सादर सूचनार्थ प्रेषित।

मुख्य नगरपालिका अधिकारी
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नगर परिषद् जैतहरी,
जिला-अनूपपुर

नगर परिषद् जैतहरी

जिला - अनूपपुर (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2022-23

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

**Receipt & Payment Accounts as on
31.03.2023**

**Income & Expenditure Account as on
31.03.2023**

Bank Reconciliation Statement

Abstract Sheet

RAHUL RAWAT & CO.

Chartered Accountant



Add : 138, Malviya Nagar

in Front of Old Patkar Bhawan

Bhopal - Pin Code 462023

Mobile No. 8839443031

Email Id : carahulrawatt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL JAITHARI, DISTRICT ANUPPUR (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 :

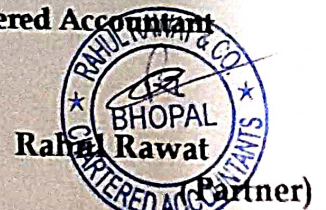
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining 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.

UDIN- 23439685BGYNQD1176

Date- 29/09/2023

For Rahul Rawat & Co.

Chartered Accountant



FRN No. - 025933C

MUNICIPAL COUNCIL JAITHARI

AUDIT OBSERVATIONS

Audit of Revenue

- 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 good 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 was no FDR during & at the end of the year.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account has been provided by the council which is attached with this report.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were suggested to

- Bill no. 24, date 14/12/22, Rs. 18525 paid for tent service.
- Bill no 71, date 17/02/22, Rs. 16625 paid for restaurant service.
- Bill no. 09, date 23/02/22, Rs. 2250 paid for flower decoration.

All the above bills were found unverified.

- No mistake was found in monthly 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.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC/Gram Panchayat is not taken by the ULB.

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry system is not in practice in the council.



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- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

Accounts Department

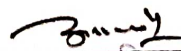
Audit observations about accounts department are as follows -

- EMD and SD registers were not maintained by the council.
- Advances were not given during the year so there is no need to maintain advance register.
- Cash book was found without issued by store department.
- Other necessary records have been maintained and found satisfactory.

Store Department

During the examination of stock records, we found that registers were maintained well. All the balances of stock items have been duly brought forward from previous year. Although as per our observation, some irregularities were found as follow –

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



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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.

Store Department

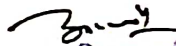
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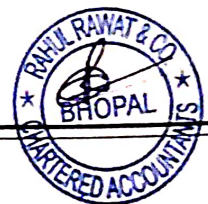
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Sanitation Department

We did not find the record of sanitation department during the audit. Audit comments/suggestions are as follow –

- Chemicals/Materials utilization registers were not found during the audit.


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- Separate record was not found for light repairing.
- GPS system was not available for vehicles.

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.

PWD Department

Our observations are as follow in respect of Public Works Department -

- During the audit, we did not find any record of Public Works Department.
- 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 not found during the audit.
- 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.
- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer


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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 found that there was no any stock register for recording construction materials and i.e. muram etc.

- Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there was no FDR made by the council.
- Since FDR is not made then maintenance of FDR register is not necessary.

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.


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 some of their utilization.
- 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.
- During the year, council has paid total Rs. 2,35,307/- towards HUDCO loan installments as per Receipt & Payment A/c provided by the council. As per the balance confirmation letter of HUDCO, dated 28/02/2023, the outstanding principal amount on 31/03/22 was 922343/- and there are no dues towards principal or interest.

FOR RAHUL RAWAT & CO.

Chartered Accountants


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जिला-अनूपपुर (म.प्र.)




(Partner)

District - Anuppur

As On 31.03.2023

FOR RAHUL RAWAT & Co.
Chartered Accountants

Chief Municipal Officer
Municipal Council Jaithari
District Anuppur
नगर धारपद जैतहरी
जिला - अनूपपुर (म.प्र.)


Accountant
Municipal Council Jaithari
District Anuppur

Schedule RP-1 : Assigned Revenues & Compensation


Particulars	Amount
Compensation-Octroi (चुंगी)	1,91,43,899
Compensation-Passenger Tax (यात्री कर)	24,000
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,99,970
Total : Assigned Revenues & Compensation	1,94,67,869

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	17,74,000
Security Deposit (सुरक्षा निधि)	6,174
Total : Deposits Received	17,80,174

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Charges for NOC-Charges (आनापति प्रमाण पत्र)	820
Connection Charges-Water Supply (नल कनेक्शन)	12,975
Fee-Application (आवेदन शुल्क)	300
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	72
Fee-RTI Act (आर टी आई)	1,469
Other Income (अन्य आय)	2,29,557
Penalty & Fine-User Charges (अर्थदंड)	2,512
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,52,649

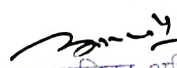

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Road Cutting Charge (सड़क खुदाई चार्ज)	1,000
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	6,000
User Charges-Water Supply by Tanker (पानी टैंकर)	15,577
Total : Fees & User Charges	4,22,931

Schedule RP-4 : Grants, Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	40,17,000
Grant GoI - MP Fund (सांसद निधि)	13,000
Grant GoI - PMAY (प्रधानमंत्री आवास योजना)	1,00,000
Grant GoMP- Fire Vehicle	18,41,480
Grant GoMP - Kaayakalp	31,00,000
Grant GoMP- Ladli Behna Yojna	75,000
Grant GoMP - MLA LAD Fund (विधायक निधि)	1,48,000
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	25,80,000
Grant GoMP- Road Development (सड़क मरम्मत)	13,35,000
Grant GoMP- Sambal Yojna (संबल योजना)	55,000
Grant GoMP - Samekit (समेकित-अनुदान)	30,000
Grant GoMP- State Finance Commission (राज्य वित्त)	33,61,000
Grant GoMP - Urban Infra Development (अधोचराचना)	49,82,306
Total : Grants, Contribution for specific purposes	2,16,37,786


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Schedule RP-5 : Recoveries payable - Income

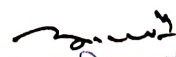
Particulars	Amount
Duties / Taxes - Receipt (कर प्राप्त)	8,639
Total : Recoveries payable - Income	8,639

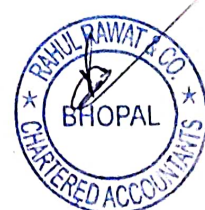
Schedule RP-6 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,97,000
Rent-Market (बाजार बछक)	1,98,759
Rent-Shopping Complex - Current (दुकान किराया चालू)	8,28,638
Shop Premium (दुकान नीलामी)	60,09,021
Total : Rental Income from Municipal Properties	72,33,418

Schedule RP-7 : Sale & Hire Charges

Particulars	Amount
Sale of Flags	11,225
Sale-Tender (टेंडर से आय)	77,000
Total : Sale & Hire Charges	88,225


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Schedule RP-8 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उ०कार - चालू)	37,505
Property Tax - Current (सम्पत्ति कर चालू)	84,22,995
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,40,705
Surcharge Tax on Others (सरचार्ज)	7,477
Urban Development Cess CUrrent - नगरीय विकाश उ०कार	19,506
Water Tax - Current (जल कर - चालू)	4,09,556
Total : Tax Revenue	90,37,744

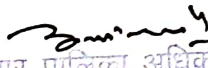
Schedule RP-9 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	5,84,881
Total : Income from Investments	5,84,881

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

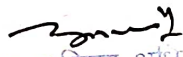
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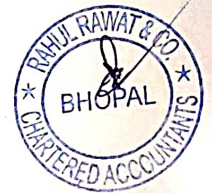

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Schedule RP-10 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	2,73,170
Audit Fee- Internal for External Agencies (ऑडिट फी)	39,900
Consultancy Fee & Charge (सलाहकार फीस)	1,41,320
Cultural Event Expense (कार्यक्रम व्यय)	9,99,590
DSC डिजिटल सिग्नेचर	23,050
Fire Woods - Alaaav Lakdi (अलाव-लकडी-क्रय)	1,96,500
Newspapers (न्यूज पेर बिल)	13,030
Painting Works	2,24,850
Postage Expense (डाक व्यय)	2,000
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	5,420
Web,Internet Expense (इंटरनेट व्यय)	8,338
Total : Administrative Expenses	19,27,168


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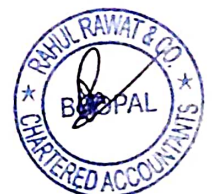
Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Construction- Building-Chabutra (चबूतरा निर्माण)	1,57,716
Construction -Building-Community Hall(सामुदायिक)	43,70,062
Construction - Building-Office(कार्यालय भवन निर्मा)	36,51,744
Construction Building-Slaughter House (कांजी हाउस)	10,26,402
Construction - Roads & Bridges-Concrete Road	64,92,989
Construction -Roads & Bridges-Paving Blocks work	1,88,100
Construction-Sewerage and Drainage-Drain-Open	9,54,271
Construction - Shed (शेडनिर्माण)	21,00,972
Construction - Statue - प्रतिमा	12,91,072
Construction_Borewell	1,04,257
Construction_Culvert (पुलिया निर्माण)	86,679
Scheme Expenses- CM Infra Road Construction	8,31,189
Total : Capital Work-in-Progress	2,12,55,452

Schedule RP-12 : Deposit Paid

Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	16,73,300
Return -Security Deposit	7,35,229
Total : Deposit Paid	24,08,529


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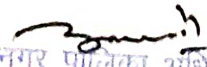


Schedule RP-13 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	93,425
Contribution-Family Pension (पेंशन)	7,41,576
EPF	15,68,926
G.P.F (जी पी एफ)	1,36,959
Remuneration & Fee-Mayor-in-Council (मानदेय)	3,08,000
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	73,22,864
Travelling Allowances	34,378
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	56,23,005
Total : Establishment Expenses	1,58,29,133

Schedule RP-14 : Fixed Assets

Particulars	Amount
Furniture & Fixtures-Other (फर्नीचर क्रय)	2,67,671
Moter Pump - मोटर क्रय	3,06,254
Office & Other Equipments (कार्यालय उपकरण क्रय)	3,15,895
Steel - Boundary	5,25,612
Vehicle-Others (वाहन क्रय)	46,46,890
Total : Fixed Assets	60,62,322


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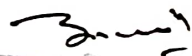


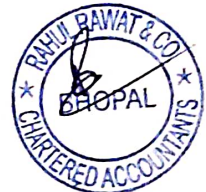
Schedule RP-15 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,436
Interest-Loan from HUDCO (हुडको ऋण)	2,18,193
Total : Interest & Finance Charges	2,20,629

Schedule RP-16 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	54,610
Electrical store (विधुत सामग्री क्रय)	47,82,812
Electricity Expense (विधुत बिल)	27,78,749
Flag Purchased	38,550
Fuel, Petrol & Diesel-(डीजल व्यय)	17,69,190
Hire Charges-Machinery (मशीन किराया)	2,87,180
Hire Charges-Vehicle (वाहन किराया)	3,96,845
Other Expenses - (अन्य व्यय)	1,27,581
R & M-Building Office (कार्यालय मरम्मत)	10,58,786
R & M-Concrete Road (सड़क मरम्मत)	6,10,063
R & M Infra Assets (अन्य मरम्मत)	10,52,306
R & M-Motor Pump (मोटर पंप मरम्मत)	1,16,166
R & M Muktidham (मुक्तिधन मरम्मत)	1,71,183

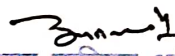

 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला-अनूपपुर (म.प्र.)

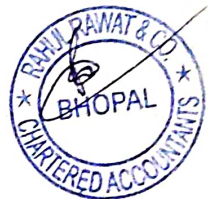


R & M-Other Office Equipment (कार्यालय उपकरण)	1,40,522
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	1,83,087
R & M - Stadium	91,202
R & M-Vehicle (वाहन मरम्मत)	7,15,078
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	3,58,289
R & M-Waterways (जलप्रदाय मरम्मत)	2,24,454
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	4,26,098
Water Ways Material (जल प्रदाय सामग्री क्रय)	5,32,494
Total : Operations & Maintenance	1,59,15,246

Schedule RP-17 : Programme Expense

Particulars	Amount
Election Expense	72,382
Total : Recoveries payable - Expenses	72,382


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला - अनूपपुर (म.प्र.)



Schedule RP-18 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	18,92,613
Total : Recoveries payable - Expenses	18,92,613


Schedule RP-19 : Scheme Expenses

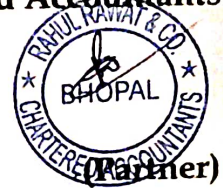
Particulars	Amount
Scheme Expenses - PMAY (प्रधानमंत्री आवास योजना)	1,00,000
Scheme Expenses - अन्त्योस्थी सहायता	85,000
Scheme Expenses - विधायकअनुदान	15,000
Scheme Expenses -सांसदस्वेच्छानुदान	13,000
Total : Scheme Expenses	2,13,000

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :


मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला - अनूपपुर (म.प्र.)



MUNICIPAL COUNCIL JAITHARI

District - Anuppur

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

As On 31.03.2023							
Head of Account	Schedule No.	Municipal Council Jaithari		Head of Account	Schedule No.	Municipal Council Jaithari	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
REVENUE EXPENDITURE				REVENUE RECEIPT			4,11,62,625.10
Administrative Expenses	IE-7		3,39,89,911.87	Assigned Revenues & Compensation	IE-1	1,94,67,869.00	
Establishment Expenses	IE-8	19,27,168.00		Fees & User Charges	IE-2	4,22,931.00	
Interest & Finance Charges	IE-9	1,58,29,133.00		Grants, Contribution for specific purposes	IE-3	43,27,557.20	
Operations & Maintenance	IE-10	32,982.62		Rental Income from Municipal Properties	IE-4	72,33,418.00	
Programme Expense	IE-11	1,59,15,246.14		Sale & Hire Charges	IE-5	88,225.00	
Scheme Expenses - (योजना व्यय)	IE-12	72,382.11		Tax Revenue	IE-6	90,37,744.00	
		2,13,000.00		Income from Investments		5,84,880.90	
			71,72,713.23				
EXCESS OF INCOME OVER EXPENDITURE							4,11,62,625.10

FOR RAHUL RAWAT & Co.
Chartered Accountants

FOR RAHUL RAWAT & Co.
Chartered Accountants



Chief Municipal Officer
Municipal Council Jaithari
District Anuppur
जिला - अनूपपुर (म.प्र.)

Accountant
Municipal Council Jaithari
District Anuppur

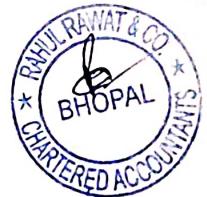
Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,91,43,899
Compensation-Passenger Tax (यात्री कर)	24,000
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,99,970
Total : Assigned Revenues & Compensation	1,94,67,869

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Charges for NOC-Charges (आनापति प्रमाण पत्र)	820
Connection Charges-Water Supply (नल कनेक्शन)	12,975
Fee-Application (आवेदन शुल्क)	300
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	72
Fee-RTI Act (आर टी आई)	1,469
Other Income (अन्य आय)	2,29,557
Penalty & Fine-User Charges (अर्थदंड)	2,512
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,52,649
Road Cutting Charge (सड़क खुदाई चार्ज)	1,000
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	6,000
User Charges-Water Supply by Tanker (पानी टैंकर)	15,577
Total : Fees & User Charges	4,22,931

मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला - अनूपपुर (म.प्र.)



Schedule IE-3 : Rental Income from Municipal Properties


Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	1,97,000
Rent-Market (बाजार बछक)	1,98,759
Rent-Shopping Complex - Current (दुकान किराया चालू)	8,28,638
Shop Premium (दुकान नीलामी)	60,09,021
Total : Rental Income from Municipal Properties	72,33,418

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale of Flags	11,225
Sale-Tender (टेंडर से आय)	77,000
Total : Sale & Hire Charges	88,225

Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	37,505
Property Tax - Current (सम्पत्ति कर चालू)	84,22,995
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,40,705
Surcharge Tax on Others (सरचार्ज)	7,477
Urban Development Cess CCurrent - नगरीय विकास उपकार	19,506
Water Tax - Current (जल कर - चालू)	4,09,556
Total : Tax Revenue	90,37,744


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जेतहरी
 जिला- अनूपपुर (म.प्र.)



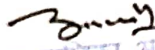
Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	5,84,881
Total : Income from Investments	5,84,881

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :


मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला - अनूपपुर (म.प्र.)

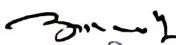


Schedule IE-07 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	2,73,170
Audit Fee- Internal for External Agencies (ऑडिट फी)	39,900
Consultancy Fee & Charge (सलाहकार फीस)	1,41,320
Cultural Event Expense (कार्यक्रम व्यय)	9,99,590
DSC डिजिटल सिग्नेचर	23,050
Fire Woods - Alauv Lakdi (अलाव-लकडी-क्रय)	1,96,500
Newspapers (न्यूज पेपर बिल)	13,030
Painting Works	2,24,850
Postage Expense (डाक व्यय)	2,000
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	5,420
Web,Internet Expense (इंटरनेट व्यय)	8,338
Total : Administrative Expenses	19,27,168

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	93,425
Contribution-Family Pension (पेंशन)	7,41,576
EPF	15,68,926
G.P.F (जी पी एफ)	1,36,959
Remuneration & Fee-Mayor-in-Council (मानदेय)	3,08,000
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	73,22,864
Travelling Allowances	34,378
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	56,23,005
Total : Establishment Expenses	1,58,29,133


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला - अनूपपुर (म.प्र.)




Schedule IE-09 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,436
Interest-Loan from HUDCO (हुडको ऋण)	30,547
Total : Interest & Finance Charges	32,983

Schedule IE-10 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	54,610
Electrical store (विधुत सामग्री क्रय)	47,82,812
Electricity Expense (विधुत बिल)	27,78,749
Flag Purchased	38,550
Fuel, Petrol & Diesel-(डीजल व्यय)	17,69,190
Hire Charges-Machinery (मशीन किराया)	2,87,180
Hire Charges-Vehicle (वाहन किराया)	3,96,845
Other Expenses - (अन्य व्यय)	1,27,581
R & M-Building Office (कार्यालय मरम्मत)	10,58,786
R & M-Concrete Road (सड़क मरम्मत)	6,10,063
R & M Infra Assets (अन्य मरम्मत)	10,52,306
R & M-Motor Pump (मोटर पंप मरम्मत)	1,16,166
R & M Muktidham (मुक्तिधन मरम्मत)	1,71,183
R & M-Other Office Equipment (कार्यालय उपकरण)	1,40,522
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	1,83,087
R & M - Stadium	91,202


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला- अनूपपुर (म.प्र.)



R & M-Vehicle (वाहन मरम्मत)	7,15,078
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	3,58,289
R & M-Waterways (जलप्रदाय मरम्मत)	2,24,454
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	4,26,098
Water Ways Material (जल प्रदाय सामग्री क्रय)	5,32,494
Total : Operations & Maintenance	1,59,15,246

Schedule IE-11 : Programme Expense

Particulars	Amount
Election Expense	72,382
Total : Recoveries payable - Expenses	72,382

Schedule IE-12 : Scheme Expenses

Particulars	Amount
Scheme Expenses - PMAY (प्रधानमंत्री आवास योजना)	1,00,000
Scheme Expenses - अन्त्योस्थी सहायता	85,000
Scheme Expenses - विधायकअनुदान	15,000
Scheme Expenses -सांसदस्वेच्छानुदान	13,000
Total : Scheme Expenses	2,13,000

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :

Rahul Rawat
मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला - अनूपपुर (म.प्र.)

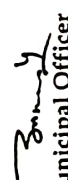


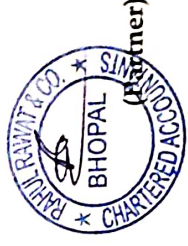
MUNICIPAL COUNCIL JAITHARI
DISTRICT - ANUPPUR
BANK BALANCE SHEET

01.April.2022 to 31.March.2023

S.No.	Name of Scheme	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
				Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	Municipal Fund	State Bank of India	11319195180	17,40,892.62	29,79,990.54	17,40,892.62	29,79,990.54	-	-
2	Municipal Fund	State Bank of India	63031768615	54,76,131.51	1,60,96,461.52	54,76,131.51	1,60,96,461.52	-	-
3	P'MAY	State Bank of India	36221880033	9,905.00	-	9,905.00	-	-	-
4	Municipal Fund	Axis Bank	10055841696	1,17,00,773.00	1,50,483.00	1,17,00,773.00	1,50,483.00	-	-
5	Loan CM Infra	Canara Bank	8101004213	51,43,190.00	1,80,026.00	51,43,190.00	1,80,026.00	-	-
6	SBM	HDFC Bank	296419293	9,58,052.00	11,709.00	9,58,052.00	11,709.00	-	-
7	Municipal Fund	Central Bank of India	2193311454	2,60,351.93	2,65,179.93	2,60,351.93	2,65,179.93	-	-
8	Municipal Fund	HDFC Bank	12519237	100.00	100.00	100.00	100.00	-	-
9	Reserve Fund	Central Bank of India	2193311443	34,76,786.24	36,97,524.44	34,76,786.24	36,97,524.44	-	-
								-	-
		Total		2,87,66,182.30	2,33,81,474.43	2,87,66,182.30	2,33,81,474.43	-	-


Accountant
Municipal Council Jaithari
District Anuppur


Chief Municipal Officer
Municipal Council Jaithari
District Anuppur
जिला - अनूपपुर (म.प्र.)



FOR RAHUL RAWAT & Co.
Chartered Accountants

Municipal Council Jaithari
Dist - Anuppur
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 11319195180
F.Y. - 2022-23

Closing Balance As Per Pass Book			29,79,990.54
Amount Difference in Payment Side	Passbook	Cashbook	
April Paid May Tax Difference	68,693.82	68,694.04	-0.22
July Paid Aug 08.08.2022	2,81,828.00	2,81,828.17	-0.17
Aug Paid Aug- 31.08.2022	3,71,342.00	3,71,341.99	0.01
Sept Paid Sept 30.09.2022	1,83,143.11	1,83,143.36	-0.25
Nov paid mid Nov 14.11 2022	37,155.00	37,155.20	-0.20
Dec Paid Dec 29.12.2022	1,61,934.94	1,61,935.61	-0.67
Jan Paid Jan 31.01.2023	15,547.00	15,547.89	-0.89
01.08.22	64,00,615.50	64,00,615.00	0.50
23.09.22	9,617.50	9,617.00	0.50
31.01.22	45,181.00	45,181.11	-0.11
Amount Difference in Payment Side	Cashbook	Passbook	
29.09.22	2,57,064.00	2,57,063.00	1.00
Difference Amount Adject in Cash Book (ULB)			0.50
Closing Balance As Per Cash Book			29,79,990.54
			29,79,990.54

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :

3-11-22
मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला - अनूपपुर (म.प्र.)



(Partner)


Municipal Council Jaithari
Dist - Anuppur
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 63031768615
F.Y. - 2022-23

Closing Balance As Per Pass Book			1,60,96,461.52
Amount Difference in Payment Side	Passbook	Cashbook	
May Paid June Tax 10.06.2022	3,10,652.00	3,10,652.89	-0.89
June Paid July Tax Amount	57301.57	57302.25	-0.68
06.06.2022	2,38,505.00	2,38,505.40	-0.40
07.07.2022	70,993.50	70,992.40	1.10
14.07.2022	1,20,864.84	1,20,861.50	3.34
Nov Paid Mid Nov 14.11.2022	27,295.00	27,294.80	0.20
20.10.2022	6,23,277.00	5,91,647.00	31,630.00
29.03.2023	31,069.00	21,800.00	9,269.00
Difference Amount Adject in Cash Book (ULB)			-40,901.67
Closing Balance As Per Cash Book			1,60,96,461.52
			1,60,96,461.52

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला - अनूपपुर (म.प्र.)



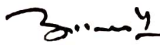
Municipal Council Jaithari
Dist - Anuppur
Bank Recounciliation Statement
Bank - Axis Bank
Account No - 917010055841696
F.Y. - 2022-23

Closing Balance As Per Pass Book			1,50,483.00
Amount debited in passbook but not in cashbook			50,00,000.00
वह राशि जो बैंक से भुगतान कर दी किन्तु कश book में लिखने से रह गयी	20.12.2022	50,00,000.00	
To Transfer-		<u>50,00,000.00</u>	
Amount credited in passbook but not in cashbook			-50,00,000.00
वह राशि जो बैंक में प्राप्त हुई किन्तु कश book में लिखने से रह गयी	04.05.2022	50,00,000.00	
		<u>50,00,000.00</u>	
Closing Balance As Per Cash Book			1,50,483.00
			1,50,483.00

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

Place :


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला - अनूपपुर (म.प्र.)

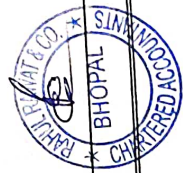


REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- JAITHARI
NAME OF AUDITOR :- RAHUL RAWAT & Co.

Sr No		PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Audit of Revenue	Receipts in Rs.		% of Growth		
			2021-22	2022-23			
1		A. REVENUE COLLECTION					
a.		Property Tax	10,28,455.00	84,22,995.00	718.99%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.		Consolidated Tax	1,85,865.00	1,40,705.00	-24.30%	Tax collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.		Devlopment Cess	26,687.00	19,506.00	-26.91%	Cess collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.		Education Cess	55,496.00	37,505.00	-32.42%	Cess collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (A)			12,96,503	86,20,711			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	44,43,065.00	72,33,418.00	62.80%	Rent collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	3,35,415.00	4,09,556.00	22.10%	Water tax collection has increased.	Council Should keep on working towards increasing or maintaining growth rate in the up coming years.
c.	Solid Wastage Management	-	-	0.00%	No comments	No comments
d.	Other Fees & Taxes	2,85,988.73	4,30,408.00	50.50%	Other Taxes and Fees collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
TOTAL (B)		50,64,469	80,73,382			



Signature
मुख्य नगर पालिका अधिकारी
नगर परिषद जैतहरी
जिला-अनूपपुर (म.प्र.)

GRANT TOTAL (A) + (B) 63,60,971.73 1,66,94,093.00

Sr 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 regards.	Council should obtain proper bills and should maintain vouchers properly with all regards.
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.	All departments had some issues in regards 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 found that there is no any FDR in the ULB.	Maintenance of FDR register is not necessary in this condition.	If FDR is made, proper register should be maintained 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.	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.



मु.प्र. नगर पालिका अधिकारी
 नगर परिषद जैतहरी
 जिला - अनूपपुर (म.प्र.)

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.	3174437900.00%	No Such Major Observation found	The Total Expenses is 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	43.10%	No Such Major Observation found	The capital expenditures are better part in comparison of Total expenditures, Council should make policies to maintain the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	Advances have not been given during the year.	No observations	If advances are given, they should be recovered regularly from salary of employees and proper register should be maintained and updated timely.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained for keeping such BRs.

For RAHUL RAWAT & CO.
Chartered Accountants



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नगर परिषद जेठाहरी
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Revised Abstract Sheet For Reporting on Audit Para
2022-23 INCOME & EXPENDITURE INFORMATION

Revised Abstract Sheet for Revenue and Expenditure Information																
2022-23 INCOME & EXPENDITURE INFORMATION																
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS				TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS		OTHER GRANTS
					6	7	8	9	10	11	12	13	14	15	16	17
1	2	3	4	5	8422995	614749	422931	7233418	19467869	14259786	673106	0	401700	3361000	0	5,84,72,854.00
1	Shahdol	Anooppur	Jathari	Municipal Council												

REVENUE EXPENDITURE						TOTAL EXPENDITURE
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE
18	19	20	21	22	23	24
15829133	1927168	15915246	2436	2177995	218193	27317774
						25
						63367945

For RAHUL RAWAT & CO.
Chartered Accountants



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