

कार्यालय नगर परिषद बैकुण्ठपुर, जिला-रीवा (म0प्र0)

क्रमांक / 1166 / स्था. / न.परि. / 2024

Email-id :- cmobaikunthpur@mpurban.gov.in

बैकुण्ठपुर, दिनांक 23.09.2024

प्रति,

आयुक्त,
नगरीय प्रशासन एवं विकास
संचालनालय म0प्र0 भोपाल

विषय:- वित्तीय वर्ष 2023-24 के नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में।

संदर्भ:- संचालनालय नगरीय प्रशासन एवं विकास म0प्र0 भोपाल का पत्र क्रमांक / ऑडिट / लेखा शा-4 (क) / 265 / 7827 भोपाल दिनांक 24.04.2024।

—000—

महोदय,

उपरोक्त विषयान्तर्गत एवं संदर्भित आदेश के पालन में वित्तीय वर्ष 2023-24, नगरीय निकायों के लेखों की संपरीक्षा चार्टर्ड अकाउंटेंट से कराये जाने के निर्देश दिये गये थे। आदेश के पालन में चार्टर्ड अकाउंटेंट द्वारा आडिट करा लिया गया है।

अतः संलग्न चार्टर्ड अकाउंटेंट की संपरीक्षा वित्तीय वर्ष 2023-24 की रिपोर्ट श्री अजय कुमार पाण्डेय, राजस्व उपनिरीक्षक, नगर परिषद सिरमौर के हस्ते भेजा जा रहा है, कृपया सी0ए0 रिपोर्ट सम्मिलित करने का कष्ट करें।

मुख्य नगर पालिका अधिकारी
नगर परिषद बैकुण्ठपुर
जिला-रीवा (म0प्र0)

बैकुण्ठपुर, दिनांक 23.09.2024

पृष्ठा0 क्रमांक / 1167 / स्था. / न.परि. / 2024

प्रतिलिपि :-

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास रीवा संभाग रीवा (म0प्र0) की ओर सूचनार्थ।
2. अध्यक्ष / उपाध्यक्ष, नगर परिषद बैकुण्ठपुर की ओर सूचनार्थ।
3. श्री अजय कुमार पाण्डेय, राजस्व उपनिरीक्षक नगर परिषद सिरमौर की ओर पालनार्थ।

मुख्य नगर पालिका अधिकारी
नगर परिषद बैकुण्ठपुर
जिला-रीवा (म0प्र0)

नगर परिषद् बैकुंठपुर

जिला – रीवा (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

**Receipt & Payment Account as on
31.03.2024**

**Income & Expenditure Account as on
31.03.2024**

Bank Reconciliation Statement

MUNICIPAL COUNCIL BAIKUNTHPUR

AUDIT OBSERVATIONS

We have conducted audit on test check basis and given our opinion on the basis of information provided and records produced to us during the course of audit.

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 like Property tax, Consolidated tax, Education cess etc. 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.
- Two working days are allowed for depositing collected money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue recovered.


नेखा शर्मा प्रमोदी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



- 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 any investment is held by the Council in addition to fixed deposits.
- There were 07 FDRs made by the council as detail provided, that were shown at respective place.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

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.

[Signature]
 लेखा सहायक प्रभारी
 नगर परिषद् बैकुण्ठपुर
 जिला-रीवा (म.प्र.)

[Signature]
 मुख्य नगर पालिका अधिकारी
 नगर परिषद् बैकुण्ठपुर
 जिला-रीवा (म.प्र.)



- 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 specified 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.


लेखा शाखा प्रभारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)



- 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 is not taken by the ULB.

Audit of Book Keeping

- We checked the books of accounts like Accountant Cash Book, Cashier Cash Book and vouchers etc. which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council and accounting in Tally software is completed up to financial year 2022-23 but has not done for the current year.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

[Signature]
लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



Accounts Department

Audit observations about accounts department are as follows -

- o Bank book, Journal book are being kept by the council to comply with the section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- o Since bank and cash book balances are matched so no need to prepare Bank Reconciliation Statements.
- o EMD and SD registers were maintained but we have suggested to prepare with proper format..
- o 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.



[Signature]
लेखा शाखा प्रभारी

नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

[Signature]

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

- 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.

[Signature]
लेखा शाखा प्रभारी
नगर पालिका वैकुण्ठपुर
जिला-रीवा (म.प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर पालिका वैकुण्ठपुर
जिला-रीवा (म.प्र.)



Sanitation Department

During the examination of sanitation records, we found that –

- Official record for duly utilization of chemicals issued by the store department to sanitary inspector from time to time was not found during the audit.
- List of vehicles was not provided us at the time of audit.
- Log Books are being maintained by the department.
- Whether chemicals have been used, panchnama or other documentary evidence has not found in this regard.

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.


लेखा शाखा प्रभारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)



- Chemical and other material usage register was not found during the audit. So we are unable to comment upon it.
- Tender files of water supply and motor pump repairing were found enclosed with the vouchers.

Establishment Department

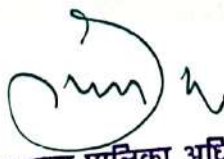
- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff. Although suggestion for preparing such register has been provided by us.

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.


बैकूण्ठ प्रमारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



- 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. During the audit we have suggested to follow such 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 keeping the record.
- Repairing and maintenance register should be maintained and updated timely.

Inward-Dispatch Department

- We have examined the dispatch register and verified the sundry tender notices and work orders with the same.



नगर पारिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)



नगर पारिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)



Audit of FDRs

➤ While auditing, we found 07 FDRs made by the council.

Sr. no.	Bank	FDR no.	Account No.	Deposit Amount	Maturity Amount
1	Union Bank of India	0577939	303076	170632.00	310345.00
2	Union Bank of India	153037	30320081	81653.00	143283.00
3	Union Bank of India	0577914	30360079	68290.00	141452.00
4	Union Bank of India	0577915	30340080	29289.00	60646.00
5	Union Bank of India	5618393	2650	76000.00	263172.00
6	Union Bank of India	0070113	30380947	53504.00	133564.00
7	Union Bank of India	07634503	966	67995.00	165282.00

➤ FDR register has not been maintained by the council. The above FDRs have been mentioned on the basis of list provided by the ULB.


लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

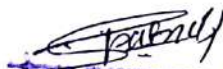

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



- In absence of proper record, we are unable to comment upon accrued interest. Although double entry accounting system has been implemented in the council but as per our observation, accrued interest has not been accounted for.

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. However tender procedure is being followed by the council and we have suggested to council to comply with the regulations in the future also.
- No Bank guarantee has been received by the council.


लेखा शाखा प्रभारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर-पालिका अधिकारी
नगर परिषद् बेकुण्ठपुर
जिला-रीवा (म.प्र.)



Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per demand letter no./2584/90-039-B/Hudco/Bhopal/2024, Dated 31 January, 2024, received from HUDCO, the outstanding loan amount was Rs. 6,90,840.00 before payment of loan installment Rs. 45,863.00.
- As per our observation there are no dues towards principal or interest.


लेखा शाखा प्रभारी

नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



- Loan register was not maintained by the Council.

Other observations

- Council has not made any plan for Fund Management. So we have suggested the ULB to receive the better returns by investing such indolent funds appropriately.

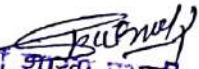
Rahul Rawat & co.

CHARTERED ACCOUNTANTS



CA Rahul Rawat

(Partner)


लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

MUNICIPAL COUNCIL BAIKHUNDPUR

District - Rewa

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council		Head of Account	Schedule No.	Municipal Council	
		1-Apr-23 to 31-Mar-24				1-Apr-23 to 31-Mar-24	
REVENUE EXPENDITURE			3,19,63,644.20	REVENUE RECEIPT			2,61,10,405.60
Administrative Expenses	IE-6	14,20,546.00		Assigned Revenues & Compensation	IE-1	1,00,69,735.00	
Establishment Expenses	IE-7	1,89,83,888.00		Fees & User Charges	IE-2	23,26,419.00	
Interest & Finance Charges	IE-8	26,733.20		Grants,Contribution for specific purposes		1,24,80,653.60	
Operations & Maintenance	IE-9	1,06,48,879.00		Rental Income from Municipal Properties	IE-3	1,57,725.00	
Programme Expense	IE-10	6,08,498.00		Sale & Hire Charges	IE-4	10,500.00	
Scheme Expenses -(योजना व्यय)	IE-11	2,75,100.00		Tax Revenue	IE-5	10,65,373.00	
				EXCESS OF EXPENDITURE OVER INCOME			58,53,238.60
			3,19,63,644.20				3,19,63,644.20

Date :
UDIN No:

24439685BK9XXM1206

[Signature]
लेखा शाखा प्रभारी
Municipal Council Baikhundpur
District Rewa
जिला-रीवा (म.प्र.)

[Signature]
Chief Municipal Officer,
Municipal Council Baikhundpur
मुख्य नगर पालिकम अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

FOR RAHUL KUMAR & Co.
Chartered Accountants
[Signature]
RAHUL KUMAR & Co.
(Partner)
M.No - 439685
FRN No.025933C

INCOME SCHEDULE (आय पक्ष)

IE_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	98,25,715
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,44,020
Total (योग)	1,00,69,735

IE_02 :- Fees & User Charges (शुल्क / उपभोक्ता प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Asthayi Dakhal	2,77,451
Charges for NOC-Charges (आनापति प्रमाण पत्र)	15
Fee-Application (आवेदन शुल्क)	100
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	15
Fee-RTI Act (आर टी आई)	3,027
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	80,015
Mutation Fee (नामांतरण शुल्क)	69,083
Other Income (अन्य आय)	18,53,363
User Charge-Fire Extinguishing (फायर वाहन आय)	9,900
User Charges-Pay & Use Toilets (शौचालय आय)	11,200
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,175
User Charges-Water Supply by Tanker (पानी टैंकर)	12,075
Total (योग)	23,26,419

IE_03 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Market (बाजार बछक)	82,765
Rent-Shopping Complex - Current (दुकान किराया चालू)	74,960
Total (योग)	1,57,725

(Signature)
लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



IE_04 :- Sale & Hire Charges (विक्रय / भाडा प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टेंडर से आय)	10,500
Total (योग)	10,500

IE_05 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Tax - (विज्ञापन कर)	24,100
Education Cess - Current (शिक्षा उपकार - चालू)	48,802
Education Cess - O/s (शिक्षा उपकार बकाया)	21,194
Property Tax - Current (सम्पत्ति कर चालू)	1,06,563
Property Tax - O/s (सम्पत्ति कर बकाया)	62,541
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	75,240
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	52,582
Surcharge Tax on Others (सरचार्ज)	602
Swachhta Kar	3,10,437
Urban Development Cess Current - नगरीय विकास उपकार	48,252
Urban Development Cess - O/s नगरीय बकाया	21,160
Water Tax - Current (जल कर - चालू)	2,42,870
Water Tax - O/s (जल कर बकाया)	51,030
Total (योग)	10,65,373

लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



EXPENSES SCHEDULE (व्यय पक्ष)

IE_06 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञापन व्यय)	41,649
Consultancy Fee & Charge (सलाहकार फीस)	6,60,528
Cultural Event Expense (कार्यक्रम व्यय)	9,980
Newspapers (न्यूज पेपर बिल)	9,890
Office Expenses	1,97,494
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	4,97,395
Web,Internet Expense (इंटरनेट व्यय)	3,610
Total (योग)	14,20,546

IE_07 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	3,73,391
Contribution-Family Pension (पेंशन)	5,09,474
G.P.F (जी पी एफ)	7,14,594
Leave Encashment (अवकाश नगदीकरण)	2,73,508
Provident Fund Contribution (पी एफ)	9,12,437
Remuneration & Fee-Mayor-in-Council (मानदेय)	6,30,130
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	95,61,210
Travelling Allowance	4,610
Uniform Allowance (ड्रेस अलाउंस)	11,960
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	59,92,574
Total (योग)	1,89,83,888

(Signature)
लखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



IE_08 :- Interest & Finance Charges (व्याज / वित्त प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Bank Charges (बैंक चार्ज)	405.36
Interest-Loan from HUDCO (हुडको ऋण)	26,327.84
Total (योग)	26,733.20

IE_09 :- Operations & Maintenance (परिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Electrical store (विधुत सामग्री क्रय)	4,85,143
Electricity Expense (विधुत बिल)	42,94,292
Fuel, Petrol & Diesel (डीजल व्यय)	7,31,761
Hire Charges-Machinery (मशीन किराया)	1,07,914
Hire Charges-Vehicle (वाहन किराया)	8,76,722
Kachra Sangrahan	6,42,795
Other Expenses - (अन्य व्यय)	2,74,874
Other Material Purchase	1,10,232
Painting Work	1,94,073
R & M-Concrete Road (सड़क मरम्मत)	94,080
R & M Infra Assets (अन्य मरम्मत)	3,45,463
R & M-Motor Pump (मोटर पंप मरम्मत)	1,78,005
R & M-Other Furnitures (फर्नीचर मरम्मत)	1,500
R & M-Other Office Equipment (कार्यालय उपकरण)	18,880
R & M-Park, Nurseries & Garden (पार्क मरम्मत)	19,800
R & M-Vehicle (वाहन मरम्मत)	1,00,332
R & M-Waterways (जलप्रदाय मरम्मत)	8,44,212
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	6,93,750
Water Ways Material (जल प्रदाय सामग्री क्रय)	6,35,051
Total (योग)	1,06,48,879

लेखा-शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



IE_10 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	1,03,878
Program Expence	5,04,620
Total (योग)	6,08,498

IE_11 :- Scheme Expenses

HEAD (शीर्ष)	Amount (राशि)
Scheme Expenses - संबल योजना	30,000
Scheme Expenses - अन्त्योस्थी सहायता	81,100
Scheme Expenses - विवाह सहायता	1,64,000
Total (योग)	2,75,100

लेखा शाखा प्रभारी मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.) जिला-रीवा (म.प्र.)



MUNICIPAL COUNCIL BAIKHUNDPUR

District - Rewa

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2024

Head of Account	Schedule No.	Municipal Council 1-Apr-23 to 31-Mar-24	Head of Account	Schedule No.	Municipal Council 1-Apr-23 to 31-Mar-24
Opening Balance			REVENUE / CAPITAL EXPENDITURE		4,04,36,094.36
Cash Balance			Administrative Expenses	RP-8	14,20,546.00
Bank Balance		3,57,54,643.07	Capital Work-in-Progress	RP-9	67,19,879.00
REVENUE/CAPITAL RECEIPT			Deposit Paid	RP-10	13,738.00
Assigned Revenues & Compensation			Establishment Expenses	RP-11	1,89,83,888.00
Deposits Received	RP-1	1,00,69,735.00	Fixed Assets	RP-12	8,25,053.00
Fees & User Charges	RP-2	1,30,110.00	Interest & Finance Charges	RP-13	1,88,461.36
Grants, Contribution for specific purposes	RP-3	23,26,419.00	Operations & Maintenance	RP-14	1,06,48,879.00
Rental Income from Municipal Properties	RP-4	1,56,00,817.00	Programme Expense	RP-15	6,08,498.00
Sale & Hire Charges	RP-5	1,57,725.00	Recoveries payable - Expenses	RP-16	7,52,052.00
Tax Revenue	RP-6	10,500.00	Scheme Expenses - (योजना व्यय)	RP-17	2,75,100.00
	RP-7	10,65,373.00	Closing Balance		2,46,79,227.71
			Cash Balance		
			Bank Balance		
					6,51,15,322.07

FOR RAHUL RAWAT & Co.
Chartered Accountants



Chief Municipal Officer
Municipal Council Baikhundpur
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

Accountant
Municipal Council Baikhundpur
District Rewa
जिला-रीवा (म.प्र.)

Date :
UDIN No:

24439685 BK6xx M1206



INCOME SCHEDULE (आय ँक्ष)

RP_01 :- Assigned Revenues & Compensation

HEAD (शीर्ष)	Amount (राशि)
Compensation-Octroi (चुंगी)	98,25,715
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,44,020
Total (योग)	1,00,69,735

RP_02 :- Deposits Received - (प्राप्त निक्षेप)

HEAD (शीर्ष)	Amount (राशि)
Earnest Money Deposit (अमानत प्राप्त)	1,30,110
Total (योग)	1,30,110

RP_03 :- Fees & User Charges (शुल्क / उपयोगकर्ता प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Asthayi Dakhal	2,77,451
Charges for NOC-Charges (आनापति प्रमाण पत्र)	15
Fee-Application (आवेदन शुल्क)	100
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	15
Fee-RTI Act (आर टी आई)	3,027
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	80,015
Mutation Fee (नामांतरण शुल्क)	69,083
Other Income (अन्य आय)	18,53,363
User Charge-Fire Extinguishing (फायर वाहन आय)	9,900
User Charges-Pay & Use Toilets (शोचालय आय)	11,200
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,175
User Charges-Water Supply by Tanker (पानी टैंकर)	12,075
Total (योग)	26,419

लेखा शाखा प्रभारी
नगर परिषद बैकुण्ठपुर
जिला-रीवा मप्र

मुख्य नगर/पालिका अधिकारी
नगर परिषद बैकुण्ठपुर
जिला-रीवा (मप्र)



RP_04 :- Grants, Contribution for specific purposes

HEAD (शीर्ष)	Amount (राशि)
Grant GoI - 15th Finance (15 वित्त आयोग)	37,48,119
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	13,83,524
Grant GoMP- Other Grant (अन्य अनुदान)	56,21,540
Grant GoMP- Special Fund for ULBs (विशेष निधि)	12,00,000
Grant GoMP- State Finance Commission (राज्य वित्त)	31,85,634
Grant GoMP- समेकित अनुदान	4,62,000
Total (योग)	1,56,00,817

RP_05 :- Rental Income from Municipal Properties

HEAD (शीर्ष)	Amount (राशि)
Rent-Market (बाजार बटक)	82,765
Rent-Shopping Complex - Current (दुकान किराया चालू)	74,960
Total (योग)	1,57,725

RP_06 :- Sale & Hire Charges (विक्रय / भाडा प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Sale-Tender (टेंडर से आय)	10,500
Total (योग)	10,500

लेखा शाखा प्रमारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



RP_07 :- Tax Revenue (करो से आय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Tax - (विज्ञापन कर)	24,100
Education Cess - Current (शिक्षा उपाकर - चालू)	48,802
Education Cess - O/s (शिक्षा उपाकर बकाया)	21,194
Property Tax - Current (सम्पत्ति कर चालू)	1,06,563
Property Tax - O/s (सम्पत्ति कर बकाया)	62,541
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	75,240
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	52,582
Surcharge Tax on Others (सरचार्ज)	602
Swachhta Kar	3,10,437
Urban Development Cess Current - नगरीय विकास उपाकर	48,252
Urban Development Cess - O/s नगरीय बकाया	21,160
Water Tax - Current (जल कर - चालू)	2,42,870
Water Tax - O/s (जल कर बकाया)	51,030
Total (योग)	10,65,373

लेखा लेखा प्रमारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



EXPENSES SCHEDULE (व्यय ँक्ष)

RP_08 :- Administrative Expenses (प्रशासनिक व्यय)

HEAD (शीर्ष)	Amount (राशि)
Advertisement Expense (विज्ञापन व्यय)	41,649
Consultancy Fee & Charge (सल्लाहकार फीस)	6,60,528
Cultural Event Expense (कार्यक्रम व्यय)	9,980
Newspapers (न्यूज पेर बिल)	9,890
Office Expenses	1,97,494
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	4,97,395
Web,Internet Expense (इंटरनेट व्यय)	3,610
Total (योग)	14,20,546

RP_09 :- Capital Work-in-Progress (कार्य प्रगति ँर)

HEAD (शीर्ष)	Amount (राशि)
Construction C&T Watse Plan	97,927
Construction - Roads & Bridges-Concrete Road	27,56,435
Construction-Selfi Point	95,156
Construction-Sewerage and Drainage-Drain-Open	35,78,043
Construction-Teen Shed	1,92,318
Total (योग)	67,19,879

RP_10 :- Deposit Paid - (भुगतान निक्षेप)

HEAD (शीर्ष)	Amount (राशि)
Return - Earnest Money Deposit (अमानत वापसी)	13,738
Total (योग)	13,738


लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (मप्र)


मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (मप्र)



RP_11 :- Establishment Expenses (स्थापना व्यय)

HEAD (शीर्ष)	Amount (राशि)
Arrears Salary (बकाया वेतन)	3,73,391
Contribution-Family Pension (पेंशन)	5,09,474
G.P.F (जी पी एफ)	7,14,594
Leave Encashment (अवकाश नगदीकरण)	2,73,508
Provident Fund Contribution (पी एफ)	9,12,437
Remuneration & Fee-Mayor-in-Council (मानदेय)	6,30,130
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	95,61,210
Travelling Allowance	4,610
Uniform Allowance (ड्रेस अलाउंस)	11,960
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	59,92,574
Total (योग)	1,89,83,888

RP_12 :- Fixed Assets (अचल संपत्तिया)

HEAD (शीर्ष)	Amount (राशि)
Furniture & Fixtures-Other (फर्नीचर क्रय)	2,808
Mobile Purchase	19,899
Office & Other Equipments (कार्यालय उपकरण क्रय)	2,350
Vehicle-Others (वाहन क्रय)	7,99,996
Total (योग)	8,25,053

RP_13 :- Interest & Finance Charges (व्याज / वित्त प्रभार)

HEAD (शीर्ष)	Amount (राशि)
Bank Charges (बैंक चार्ज)	405.36
Interest-Loan from HUDCO (हुडको ऋण)	1,88,056.00
Total (योग)	1,88,461.36

लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



RP_14 :- Operations & Maintenance (परिचालन / अनुरक्षण)

HEAD (शीर्ष)	Amount (राशि)
Electrical store (विधुत सामग्री क्रय)	4,85,143
Electricity Expense (विधुत बिल)	42,94,292
Fuel, Petro & Diesel-(डीजल व्यय)	7,31,761
Hire Charges-Machinery (मशीन किराया)	1,07,914
Hire Charges-Vehicle (वाहन किराया)	8,76,722
Kachra Sangrahan	6,42,795
Other Expenses - (अन्य व्यय)	2,74,874
Other Material Purchase	1,10,232
Painting Work	1,94,073
R & M-Concrete Road (सड़क मरम्मत)	94,080
R & M Infra Assets (अन्य मरम्मत)	3,45,463
R & M-Motor Pump (मोटर पंप मरम्मत)	1,78,005
R & M-Other Furnitures (फर्नीचर मरम्मत)	1,500
R & M-Other Office Equipment (कार्यालय उपकरण)	18,880
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	19,800
R & M-Vehicle (वाहन मरम्मत)	1,00,332
R & M-Waterways (जलप्रदाय मरम्मत)	8,44,212
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	6,93,750
Water Ways Material (जल प्रदाय सामग्री क्रय)	6,35,051
Total (योग)	1,06,48,879

RP_15 :- Programme Expenses (कार्यक्रम व्यय)

HEAD (शीर्ष)	Amount (राशि)
Election Expenses	1,03,878
Program Expence	5,04,620
Total (योग)	6,08,498

(Signature)
लखी शशिवा प्रमारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



RP_16 :- Recoveries payable - Expenses (वसूली देयक)

HEAD (शीर्ष)	Amount (राशि)
Duties / Taxes - Expenses (कर भुगतान)	7,52,052
Total (योग)	7,52,052

RP_17 :- Scheme Expenses

HEAD (शीर्ष)	Amount (राशि)
Scheme Expenses - संबल योजना	30,000
Scheme Expenses - अन्त्योस्थी सहायता	81,100
Scheme Expenses - विवाह सहायता	1,64,000
Total (योग)	2,75,100

Subna
लेखा शाखा प्रभारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद् बैकुण्ठपुर
जिला-रीवा (म.प्र.)



MUNICIPAL COUNCIL BAIKHUNDPUR

District-Rewa (M.P)

Bank sheet as on 31.03.2024

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	निकाय निधि	State Bank of India	63002950768	1,93,67,174.05	1,12,52,588.05	1,93,67,174.05	1,12,52,588.05	0.00	0.00
2	30 वर्षीय जल प्रदाय योजना	Allahabad Bank	50273561723	5,63,668.00	19,168.00	5,63,668.00	19,168.00	0.00	0.00
3	आईडीडीएसएमटीडी योजना	Allahabad Bank	21745444568	12,11,366.00	12,11,366.00	12,11,366.00	12,11,366.00	0.00	0.00
4	निकाय निधि	Union Bank of India	466501010024001	63,82,784.02	36,41,335.59	63,82,784.02	36,41,335.59	0.00	0.00
5	स्वच्छ भारत मिशन	Union Bank of India	466501010024008	11,13,491.00	11,13,491.00	11,13,491.00	11,13,491.00	0.00	0.00
6	संचित निधि	Union Bank of India	466501010013001	2,03,998.00	3,27,727.07	2,03,998.00	3,27,727.07	0.00	0.00
7	अधोसंरचना विकास	Canra Bank	1411101022442	61,46,123.00	63,18,433.00	61,46,123.00	63,18,433.00	0.00	0.00
8	कचरा वाहन क्रय	ICICI Bank	094801003283	7,66,039.00	7,95,119.00	7,66,039.00	7,95,119.00	0.00	0.00
				3,57,54,643.07	2,46,79,227.71	3,57,54,643.07	2,46,79,227.71	0.00	0.00



लेखा शाखा प्रमोदी
Municipal Council Baikhundpur
District Rewa, Madhya Pradesh
जिला-रीवा (म.प्र.)

Chief Municipal Officer
Municipal Council Baikhundpur
मुख्य लेखा शाखा अधिकारी
नगर परिषद बैकुण्ठपुर
जिला-रीवा (म.प्र.)