

नगर परिषद् बिरसिंगपुर

जिला – सतना (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023–24

राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Observation Sheet

**Receipt & Payment Account
as on 31.03.2024**

**Income & Expenditure Account
as on 31.03.2024**

MUNICIPAL COUNCIL BIRSINGPUR

AUDIT OBSERVATIONS

Audit of Revenue

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

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet 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.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



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 being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

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



Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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



- 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 was no FDR made by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule,



2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

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

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

Date :
UDIN :

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS


CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

MUNICIPAL COUNCIL BIRSINGPUR
DIST- SATNA

RECEIPT & PAYMENT ACCOUNTS
01-April-2023 To 31-March-2024

Head of Account	Municipal Council Birsingpur 1-Apr-23 to 31-Mar-24		Head of Account	Municipal Council Birsingpur 1-Apr-23 to 31-Mar-24	
Opening Balance		5,76,55,106.00	REVENUE / CAPITAL EXPENDITURE		6,26,94,940.18
Cash Balance			Administrative Expenses (प्रशासनिक व्यय)	24,72,747.00	
Bank Balance	5,76,55,106.00		Capital Work-in-Progress (कार्य प्रगति पर)	1,56,17,011.00	
REVENUE/CAPITAL RECEIPT		5,19,07,835.47	Deposit Paid - (भुगतान निक्षेप)	3,86,347.00	
Assigned Revenues & Compensation			Establishment Expenses (स्थापना व्यय)	2,00,41,808.00	
Deposits Received - (प्राप्त निक्षेप)	1,67,40,019.00		Fixed Assets (अचल संपत्तिया)	3,46,832.00	
Fees & User Charges (खुल्क/उपभोक्ता प्रभार)	1,04,818.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	413.18	
Grants, Contribution for specific purposes	10,09,768.47		Operations & Maintenance (परिचालन / अनुरक्षण)	1,69,83,890.00	
Rental Income from Municipal Properties	2,24,05,693.00		Programme Expenses (कार्यक्रम व्यय)	4,06,997.00	
Sale & Hire Charges (विक्रय / भाडा प्रभार)	20,56,695.00		Recoveries payable - Expenses (वसूली देयक)	64,38,895.00	
Tax Revenue (करों से आय)	4,08,325.00		Closing Balance		4,70,15,007.59
Income from Investments (व्याज प्राप्त)	41,34,922.00		Cash Balance		
Totaling Mistake	50,47,595.00		Bank Balance	4,70,15,007.59	
	1,47,006.30	1,47,006.30			
		10,97,09,947.77			10,97,09,947.77

For Rahul Rawat & Co.
Chartered Accountant



मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिंगपुर
जिला - सतना

लेखपाल
नगर परिषद् बिरसिंगपुर
जिला - सतना

INCOME-(आय)

Assigned Revenues & Compensation

Compensation-Octroi (चुंगी)	1,60,93,112.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	6,46,907.00
Total	1,67,40,019.00

Deposits Received - (प्राप्त निक्षेप)

Earnest Money Deposit (अमानत प्राप्त)	1,04,818.00
Total	1,04,818.00

Fees & User Charges (शुल्क / उपभोक्ता प्रभार)

Connection Charges-Water Supply (नल कनेक्शन)	50,790.00
Fee-Application (आवेदन शुल्क)	5,460.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	550.00
Fee-RTI Act (आर टी आई)	340.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	3,662.00
Mutation Fee (नामांतरण शुल्क)	15,320.00
Other Income (अन्य आय)	5,28,616.47
Penalty & Fine-User Charges (अर्थदंड)	32,400.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	85,840.00
Road Cutting Charge (सड़क खुदाई चार्ज)	11,760.00
User Charges-Litter & Debris Collection (कूड़ा कचरा)	36,450.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,600.00
User Charges-Water Supply by Tanker (पानी टैंकर)	12,160.00
User Charges- Vehicle	2,04,050.00
Vehicle Parking	11,770.00
Total	10,09,768.47



Grants, Contribution for specific purposes

Grant GoI - 15th Finance (15 वित्त आयोग)	57,44,835.00
Grant GoMP- Kayakalp	19,00,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	72,60,606.00
Grant GoMP- Other Grant (अन्य अनुदान)	4,95,271.00
Grant GoMP- Road Development (सड़क मरम्मत)	12,76,451.00
Grant GoMP- Saemkit Kar Anudan	2,30,000.00
Grant GoMP- State Finance Commission (राज्य वित्त)	53,52,000.00
Swachhta Anudan	1,46,530.00
Total	2,24,05,693.00

Rental Income from Municipal Properties

Parking Premium	10,02,744.00
Rent-Lease of Land (भूमि किराया)	18,740.00
Rent-Market (बाजार बैठक)	27,150.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	6,98,293.00
Shop Premium (दुकान नीलामी)	3,09,768.00
Total	20,56,695.00

Sale & Hire Charges (विक्रय / भाडा प्रभार)

Sale-Tender (टेंडर से आय)	4,08,325.00
Total	4,08,325.00



Tax Revenue (करो से आय)

Advertisement Tax - (विज्ञापन कर)	68,500.00
Education Cess - Current (शिक्षा उपकार - चालू)	1,95,261.00
Property Tax - Current (सम्पत्ति कर चालू)	8,78,008.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	3,54,140.00
Surcharge Tax on Others (सरचार्ज)	1,15,304.00
Swachhta Kar	7,56,981.00
Urban Development Cess Current - नगरीय विकाश उपकार	3,95,213.00
Water Tax - Current (जल कर - चालू)	13,71,515.00
Total	41,34,922.00

Income from Investments (व्याज प्राप्त)

Income from Investments (व्याज प्राप्त)	50,47,595.00
Total	50,47,595.00

For Rahul Rawat & Co.
Chartered Accountant



Rahul Rawat
FRN No. 1025933C

EXPENSES_(व्यय)

Administrative Expenses (प्रशासनिक व्यय)

Advertisement Expense (विज्ञापन व्यय)	4,89,397.00
Legal Fees	27,500.00
Alaw Ladki Kray	33,240.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	32,772.00
Consultancy Fee & Charge (सलाहकार फीस)	6,51,164.00
Cultural Event Expense (कार्यक्रम व्यय)	2,34,182.00
Flex Printing	92,580.00
Newspapers (न्यूज़ पेपर बिल)	2,000.00
Office Expense	1,00,495.00
OR Water Camper	33,550.00
Painting Work	1,70,851.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	4,70,351.00
Refreshment	89,595.00
Supervision Fee	3,335.00
Telephone Expense (टेलीफोन व्यय)	7,867.00
Web,Internet Expense (इंटरनेट व्यय)	33,868.00
Total	24,72,747.00

Capital Work-in-Progress (कार्य प्रगति पर)

Construction- Building-Chabutra (चबूतरा निर्माण)	85,908.00
Construction -Building-Community Hall(सामुदायिक)	78,081.00
Construction - Roads & Bridges-Concrete Road	16,87,779.00
Construction -Roads & Bridges-Paving Blocks work	2,37,409.00
Construction-Sewerage and Drainage-Drain-Open	1,33,91,845.00
Construction- Teen Sheed	. 89,779.00
Construction- Toilet	46,210.00
Total	1,56,17,011.00



Deposit Paid - (भुगतान निक्षेप)

Return - Earnest Money Deposit (अमानत वापसी)	3,10,692.00
Security Deposit (सुरक्षा निधि)	75,655.00
Total	3,86,347.00

Establishment Expenses (स्थापना व्यय)

Contribution-Family Pension (पेंशन)	5,59,371.00
Dearness Allowance (महगाई भत्ता)	13,368.00
E.P.F	1,81,998.00
G.P.F (जी पी एफ)	9,29,000.00
Leave Encashment (अवकाश नगदीकरण)	12,35,304.00
Provident Fund Contribution (पी एफ)	18,04,565.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,65,700.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	83,64,509.00
Uniform Allowance (ड्रेस अलाउंस)	82,622.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	63,05,371.00
Total	2,00,41,808.00

Fixed Assets (अचल संपत्तिया)

Biomatic Machine Purchase	10,589.00
Computer (कंप्यूटर क्रय)	19,500.00
Cooler Purchase	15,300.00
Furniture & Fixtures-Other (फर्नीचर क्रय)	28,298.00
Machine Purchase	15,000.00
Mobile Toilets - चालित शोचालय	1,12,800.00
Moter Pump - मोटर क्रय	49,525.00
Motor Pump Purchase	19,824.00
Office & Other Equipments (कार्यालय उपकरण क्रय)	75,996.00
Total	3,46,832.00



Interest & Finance Charges (व्याज / वित्त प्रभार)

Bank Charges (बैंक चार्ज)	413.18
Total	413.18

Operations & Maintenance (परिचालन / अनुरक्षण)

Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	47,080.00
Electrical store (विधुत सामग्री क्रय)	9,17,353.00
Electricity Expense (विधुत बिल)	23,73,609.00
Fuel, Petrol & Diesel-(डीजल व्यय)	13,79,013.00
Hire Charges-Machinery (मशीन किराया)	3,15,511.00
Hire Charges-Vehicle (वाहन किराया)	4,57,325.00
Other Expenses - (अन्य व्यय)	1,48,525.00
R & M Boor Wall	1,38,504.00
R & M Computer	44,370.00
R & M-Concrete Road (सड़क मरम्मत)	6,27,770.00
R & M Infra Assets (अन्य मरम्मत)	5,45,004.00
R & M-Motor Pump (मोटर पंप मरम्मत)	11,37,266.00
R & M-Open Drain (नाली मरम्मत)	1,15,539.00
R & M-Other Office Equipment (कार्यालय उपकरण)	43,449.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	8,509.00
R & M-Public Light Others (विधुत मरम्मत)	1,26,210.00
R & M Sky Lift	14,142.00
R & M Toilet	23,179.00
R & M-Vehicle (वाहन मरम्मत)	5,98,118.00
R & M Wall Gate	10,730.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	69,536.00
R & M-Waterways (जलप्रदाय मरम्मत)	1,14,142.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	14,55,163.00
Solid Waste Management Door To Door	32,35,136.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	30,38,707.00
Total	1,69,83,890.00



Programme Expenses (कार्यक्रम व्यय)

Election Expense	38,143.00
Scheme Expense	1,00,000.00
Program Exp	2,68,854.00
Total	4,06,997.00

Recoveries payable - Expenses (वसूली देयक)

Duties / Taxes - Expenses (कर भुगतान)	64,38,895.00
Total	64,38,895.00

For Rahul Rana & Co.
Chartered Accountant



FRN NO. 025933C

MUNICIPAL COUNCIL BIRSINGPUR

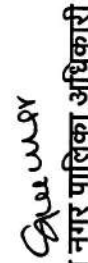
DIST- SATNA

INCOME & EXPENDITURE ACCOUNTS

01-April-2023 To 31-March-2024

Head of Expenditure	Municipal Council Birsingpur		Head of Income	Municipal Council Birsingpur	
	1-Apr-23 to 31-Mar-24	1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	1-Apr-23 to 31-Mar-24
REVENUE_EXPENDITURE		3,98,05,855.18	REVENUE_RECEIPT		4,06,00,170.97
Administrative Expenses (प्रशासनिक व्यय)	24,72,747.00		Assigned Revenues & Compensation	1,67,40,019.00	
Establishment Expenses (स्थापना व्यय)	2,00,41,808.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	10,09,768.47	
Interest & Finance Charges (व्याज / वित्त प्रभार)	413.18		Grants, Contribution for specific purposes	1,12,02,846.50	
Operations & Maintenance (परिचालन / अनुरक्षण)	1,69,83,890.00		Rental Income from Municipal Properties	20,56,695.00	
Programme Expenses (कार्यक्रम व्यय)	3,06,997.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	4,08,325.00	
			Tax Revenue (करो से आय)	41,34,922.00	
			Income from Investments (व्याज प्राप्त)	50,47,595.00	
EXCESS OF INCOME OVER EXPENDITURE	7,94,315.79	7,94,315.79			
Total		4,06,00,170.97	Total		4,06,00,170.97


नगर परिषद् बिरसिंगपुर
जिला - सतना


मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिंगपुर
जिला - सतना

For Rahul Rawat & Co.
Chartered Accountant



Assigned Revenues & Compensation

Compensation-Octroi (चुंगी)	1,60,93,112.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	6,46,907.00
Total	1,67,40,019.00

Fees & User Charges (शुल्क/उपभोक्ता प्रभार)

Connection Charges-Water Supply (नल कनेक्शन)	50,790.00
Fee-Application (आवेदन शुल्क)	5,460.00
Fee-Copy of Certificate/ Extract (प्रमाण पत्र शुल्क)	550.00
Fee-RTI Act (आर टी आई)	340.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	3,662.00
Mutation Fee (नामांतरण शुल्क)	15,320.00
Other Income (अन्य आय)	5,28,616.47
Penalty & Fine-User Charges (अर्थदंड)	32,400.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	85,840.00
Road Cutting Charge (सड़क खुदाई चार्ज)	11,760.00
User Charges-Litter & Debris Collection (कूड़ा कचरा)	36,450.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,600.00
User Charges-Water Supply by Tanker (पानी टैंकर)	12,160.00
User Charges- Vehicle	2,04,050.00
Vehicle Parking	11,770.00
Total	10,09,768.47



Rental Income from Municipal Properties

Aay Vahan	
Parking Premium	10,02,744.00
Rent-Lease of Land (भूमि किराया)	18,740.00
Rent-Market (बाजार बैठक)	27,150.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	6,98,293.00
Shop Premium (दुकान नीलामी)	3,09,768.00
Total	20,56,695.00

Sale & Hire Charges (विक्रय / भाडा प्रभार)

Sale-Tender (टेंडर से आय)	4,08,325.00
Total	4,08,325.00



Tax Revenue (करो से आय)

Advertisement Tax - (विज्ञापन कर)	68,500.00
Education Cess - Current (शिक्षा उपकार - चालू)	1,95,261.00
Property Tax - Current (सम्पति कर चालू)	8,78,008.00
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	3,54,140.00
Surcharge Tax on Others (सरचार्ज)	1,15,304.00
Swachhta Kar	7,56,981.00
Urban Development Cess CCurrent - नगरीय विकाश उपकार	3,95,213.00
Water Tax - Current (जल कर - चालू)	13,71,515.00
Total	41,34,922.00

Income from Investments (व्याज प्राप्त)

Income from Investments (व्याज प्राप्त)	50,47,595.00
Total	50,47,595.00



Administrative Expenses (प्रशासनिक व्यय)

Advertisement Expense (विज्ञापन व्यय)	4,89,397.00
Legal Fees	27,500.00
Alaw Ladki Kray	33,240.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	32,772.00
Consultancy Fee & Charge (सलाहकार फीस)	6,51,164.00
Cultural Event Expense (कार्यक्रम व्यय)	2,34,182.00
Flex Printing	92,580.00
Newspapers (न्यूज़ पेपर बिल)	2,000.00
Office Expense	1,00,495.00
OR Water Camper	33,550.00
Painting Work	1,70,851.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	4,70,351.00
Refreshment	89,595.00
Supervision Fee	3,335.00
Telephone Expense (टेलीफोन व्यय)	7,867.00
Web,Internet Expense (इंटरनेट व्यय)	33,868.00
Total	24,72,747.00

Establishment Expenses (स्थापना व्यय)

Contribution-Family Pension (पेंशन)	5,59,371.00
Dearness Allowance (महंगाई भत्ता)	13,368.00
E.P.F	1,81,998.00
G.P.F (जी पी एफ)	9,29,000.00
Leave Encashment (अवकाश नगदीकरण)	12,35,304.00
Provident Fund Contribution (पी एफ)	18,04,565.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	5,65,700.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	83,64,509.00
Uniform Allowance (ड्रेस अलाउंस)	82,622.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	63,05,371.00
Total	2,00,41,808.00



Interest & Finance Charges (व्याज / वित्त प्रभार)

Bank Charges (बैंक चार्ज)	413.18
Total	413.18

Operations & Maintenance (परिचालन / अनुरक्षण)

Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	47,080.00
Electrical store (विधुत सामग्री क्रय)	9,17,353.00
Electricity Expense (विधुत बिल)	23,73,609.00
Fuel, Petrol & Diesel-(डीजल व्यय)	13,79,013.00
Hire Charges-Machinery (मशीन किराया)	3,15,511.00
Hire Charges-Vehicle (वाहन किराया)	4,57,325.00
Other Expenses - (अन्य व्यय)	1,48,525.00
R & M Boor Wall	1,38,504.00
R & M Computer	44,370.00
R & M-Concrete Road (सड़क मरम्मत)	6,27,770.00
R & M Infra Assets (अन्य मरम्मत)	5,45,004.00
R & M-Motor Pump (मोटर पंप मरम्मत)	11,37,266.00
R & M-Open Drain (नाली मरम्मत)	1,15,539.00
R & M-Other Office Equipment (कार्यालय उपकरण)	43,449.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	8,509.00
R & M-Public Light Others (विधुत मरम्मत)	1,26,210.00
R & M Sky Lift	14,142.00
R & M Toilet	23,179.00
R & M-Vehicle (वाहन मरम्मत)	5,98,118.00
R & M Wall Gate	10,730.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	69,536.00
R & M-Waterways (जलप्रदाय मरम्मत)	1,14,142.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	14,55,163.00
Solid Waste Management Door To Door	32,35,136.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	30,38,707.00
Total	1,69,83,890.00



Programme Expenses (कार्यक्रम व्यय)

Election Expense	38,143.00
Program Exp	2,68,854.00
Total	3,06,997.00

For Rahul Rawat & Co.
Chartered Accountant

