

AUDIT REPORT
OF
MUNICIPAL COUNCIL
BIRSINGHPUR
DISTRICT - SATNA

Year 2022-23



Auditor

Pramod k. sharma & co.

Chartered Accountants

-: INDEX :-

AUDIT OBSERVATION
(अंकेक्षणअवलोकन)

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT
(प्राप्ति भुगतान खाता)

BANK BALANCE SHEET

ABSTRACT SHEET



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016,
MOBILE NO. (+91) 94250-15041, 95892-51041 Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

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

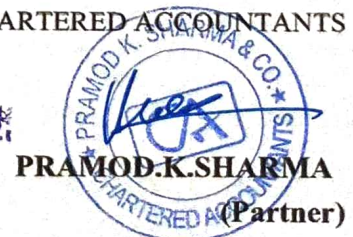
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining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

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

Date :

UDIN –23076883BGTOKM4217

मुख्य नगर पालिका अधिकारी,
नगर परिषद् बिरसिंहपुर
जिला सतना (म.प्र.)



PRAMOD.K.SHARMA
(Partner)

MUNICIPAL COUNCIL BIRSINGHPUR

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 files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- Two working days are allowable for the deposit the money collected into the Bank account but at the time of audit, we found that there is no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual recovery sheet has been provided by the council and it had good collections during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.

8/11/2020
मुख्य नगर पालिका अधिकारी,
नगर परिषद् बिरसिंहपुर
जिला सतना (म.प्र.)



- There were 2 FDRs made by the council and found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipt & Payment and Income & Expenditure Accounts have been provided by the council, we are only to express our opinion upon them.

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 but we suggested them to rectify and pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

Sum
मुख्य नगर पालिका अधिकारी,
नगर परिषद् बिरसिहपुर
जिला बलराम (मधेश)



acts and rules issued by Government of India/ State Government.

- 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 is not taken by the ULB.

Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.

Signature
मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (मोप्रो)



- Accounting has not been done on the basis of Double Entry Accounting System. So we are unable to comment upon authenticity of accounting aspects.
- 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 –

- 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.
- FDRs have been made but FDR register was not maintained.
- EMD & SD registers were not maintained by the council.

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.

Sumit
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नगर परिषद् बिरसिहपुर
जिला सतना (भोप्रो)



- 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 store keeper has not obtained the 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 should make such policies which can be helpful in recovery of revenue from various heads.

Sanitation Department

As per our checking, audit comments/suggestions are as follow -

Sh. Pramod K. Sharma
मुख्य नगर पालिका अधिकारी,
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जिला सतना (मोप्रो)



- Separate records were not kept for vehicle and light repairing.
- All the log books should be filled on daily basis with reference of diesel register.
- Officer in-charge should verify them timely.

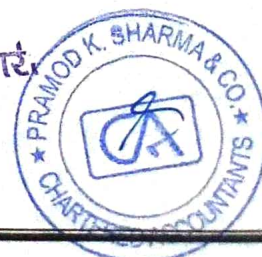
Establishment Department

- Charge file or register was not found during the audit so we couldn't verify the accountability of staff during the year.

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

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register at least once in 6 months but we have not found such examination during the audit.

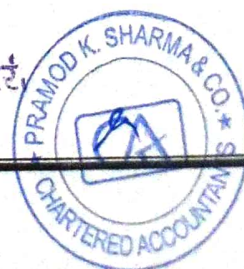
- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there were 2 FDRs made by the council and found during the audit.

Sr. no.	FDR/Account no.	Bank	Maturity Date	Deposit Amount	Maturity Amount
1	806081	Allahabad Bank	10/12/23	472119.00	550533.00
2	267500DP00000327	PNB	30/11/22	8025899.00	8487328.00

Sumit
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नगर परिषद् बिरसिंहपुर
जिला-सोनभद्र (ग.प्र.)



- FDR register was not maintained by the council.
- As per our observation, accrued interest has not been recorded.

Audit of Tenders

- During the audit we couldn't examine the tender process due to non availability of tender register and files. But, on the basis of examination the 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 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. We want to draw the council's attention towards this compliance.
- No bank guarantee has been received during the year. However, FDs are obtained against EMD.

Sumit
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जिला सतना (भोप्रो)



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.
- Council had no loan liability during the year.

FOR PRAMOD K. SHARMA & Co.

Chartered Accountants

Pravara
मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



CA Pramod Sharma

(Partner)

MUNICIPAL COUNCIL BIRSINGHPUR

District - Satna

INCOME & EXPENDITURE ACCOUNTS

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Birsinghpur		Head of Account	Schedule No.	Municipal Council Birsinghpur	
		1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23
REVENUE EXPENDITURE				REVENUE RECEIPT			4,34,96,201.30
Administrative Expenses (प्रशासनिक व्यय)	IE-7	54,09,635.05		Assigned Revenues & Compensation	IE-1	1,69,61,142.00	
Establishment Expenses (स्थापना व्यय)	IE-8	1,94,13,642.44		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	14,46,899.70	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-9	504.02		Grants, Contribution for specific purposes		1,87,60,524.60	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-10	1,97,86,560.90		Rental Income from Municipal Properties	IE-3	8,76,265.00	
Scheme Expenses - (योजना व्यय)	IE-11	3,43,700.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	1,55,500.00	
				Tax Revenue (करो से आय)	IE-5	38,72,958.00	
				Income from Investments (व्याज प्राप्त)	IE-6	14,22,912.00	
				EXCESS OF EXPENDITURE OVER INCOME		14,57,841.11	14,57,841.11
							4,49,54,042.41

For Pramod K. Sharma & Co.
Chartered Accountants



Date :

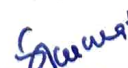
Place :

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,62,84,167.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	6,76,975.00
Total : Assigned Revenues & Compensation	1,69,61,142.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	3,800.00
Disconnection Charges - Water Supply	1,700.00
Entry Fee - Others - भारी वाहन	3,05,727.00
Fee-Application (आवेदन शुल्क)	725.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	2,802.00
Mutation Fee (नामांतरण शुल्क)	5,030.00
Other Income (अन्य आय)	7,20,794.70
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,77,330.00
Registration Fee - Others	41,205.00
Road Cutting Charge (सड़क खुदाई चार्ज)	2,441.00
User Charges - Parking	1,80,645.00
User Charges-Water Supply by Tanker (पानी टैंकर)	4,700.00
Total : Fees & User Charges	14,46,899.70


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 नगर परिषद् बिरसिहपुर
 जिला सतना (मोप्रो)



Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent - Chabutra	46,440.00
Rent-Market (बाजार बछक)	2,50,501.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	5,79,324.00
Total : Rental Income from Municipal Properties	8,76,265.00

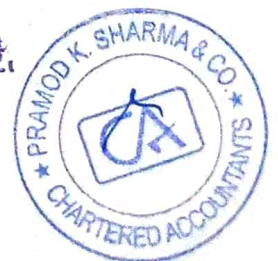
Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,55,500.00
Total : Sale & Hire Charges	1,55,500.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	2,17,622.00
Property Tax - Current (सम्पति कर चालू)	9,11,467.00
Safai Upkar	58,170.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	4,52,280.00
Service tax - सेवा कर	1,740.00
Surcharge Tax on Others (सरचार्ज)	1,56,128.00
Conservancy Tax - स्वच्छता कर	4,57,508.00
Urban Development Cess CCurrent - नगरीय विकाश उपकार	4,45,908.00
Water Tax - Current (जल कर - चालू)	11,72,135.00
Total : Tax Revenue	38,72,958.00

मुख्य नगर पालिका अधिकार,
नगर परिषद् बिरसिहपुर
जिला सतना (भोप्रो)



Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	14,22,912.00
Total : Income from Investments	14,22,912.00

For Pramod K. Sharma & Co.
Chartered Accountants

Pramod
मुख्य नगर पालिका अधिकारी,
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



(Partner)

Schedule IE-7 : Administrative Expense

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,47,594.35
Cultural Event Expense (कार्यक्रम व्यय)	3,61,801.00
Electricity Expense (विधुत बिल)	45,51,829.00
Legal Expenses (कानूनी व्यय)	1,52,400.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	1,83,938.00
Telephone Expense (टेलीफोन व्यय)	12,072.70
Total : Administrative Expenses	54,09,635.05

Schedule IE-8 : Establishment Expenses

Particulars	Amount
Abhibhaavak	4,24,531.00
Contribution - NPS	6,85,015.00
E.P.F.	18,52,278.82
G.P.F (जी पी एफ)	14,20,852.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	49,200.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	87,88,579.00
Uniform Allowance (ड्रेस अलाउंस)	48,825.00
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	61,44,361.62
Total : Establishment Expenses	1,94,13,642.44

Schedule IE-9 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	504.02
Total : Interest & Finance Charges	504.02

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



Schedule IE-10 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,79,329.95
Electrical store (विधुत सामग्री क्रय)	18,88,642.56
Fuel, Petrol & Diesel-(डीजल व्यय)	8,77,867.00
Hire Charges-Machinery (मशीन किराया)	8,21,508.00
Hire Charges-Vehicle (वाहन किराया)	2,55,469.00
Other Expenses - (अन्य व्यय)	70,74,672.91
R & M-Vehicle (वाहन मरम्मत)	7,845.00
R & M-Waterways (जलप्रदाय मरम्मत)	6,43,079.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	10,65,823.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	68,72,324.48
Total : Operations & Maintenance	1,97,86,560.90

Schedule IE-11 : Scheme Expenses

Particulars	Amount
Scheme Expenses-PMAY (प्रधानमंत्री आवास योजना)	50,000.00
Scheme Expenses-Swachhta Sarwekshan	2,93,700.00
Total : Scheme Expenses	3,43,700.00

For Pramod K. Sharma & Co.

Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (भोप्रो)



District - Satna

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

Date: _____
Place: _____

**For Pramod K. Sharma & Co.
Chartered Accountants**



Signature
मुख्य नगर पालिका अधिकारी,
नगर परिषद् बिस्मिहपुर
जिला सतना (MP)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,62,84,167.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	6,76,975.00
Total : Assigned Revenues & Compensation	1,69,61,142.00

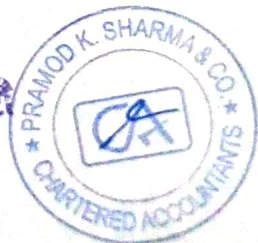
Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	79,075.00
Total : Deposits Received	79,075.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	3,800.00
Disconnection Charges - Water Supply	1,700.00
Entry Fee - Others - भारी वाहन	3,05,727.00
Fee-Application (आवेदन शुल्क)	725.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	2,802.00
Mutation Fee (नामांतरण शुल्क)	5,030.00
Other Income (अन्य आय)	7,20,794.70
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,77,330.00

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नगर परिषद् बिरसिहपुर
जिला सतना (म.प्र.)



Registration Fee - Others	41,205.00
Road Cutting Charge (सड़क खुदाई चार्ज)	2,441.00
User Charges - Parking	1,80,645.00
User Charges-Water Supply by Tanker (पानी टैंकर)	4,700.00
Total : Fees & User Charges	14,46,899.70

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	90,73,000.00
Grant GoMP - Kaayakalp	31,00,000.00
Grant GoMP Ladli Behna	75,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	29,14,000.00
Grant GoMP- Other Grant (अन्य अनुदान)	48,28,032.80
Grant GoMP- Road Development (सड़क मरम्मत)	22,79,000.00
Grant GoMP- State Finance Commission (राज्य वित्त)	27,45,000.00
Total : Grants,Contribution for specific purposes	2,50,14,032.80

Schedule RP-5 : Recoveries payable - Income

Particulars	Amount
Duties / Taxes - Receipt (कर प्राप्त)	5,356.00
Total : Recoveries payable - Income	5,356.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



Schedule RP-6 : Rental Income from Municipal Properties

Particulars	Amount
Rent - Chabutra	46,440.00
Rent-Market (बाजार बछक)	2,50,501.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	5,79,324.00
Total : Rental Income from Municipal Properties	8,76,265.00

Schedule RP-7 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,55,500.00
Total : Sale & Hire Charges	1,55,500.00

Schedule RP-8 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उ०कार - चालू)	2,17,622.00
Property Tax - Current (सम्पत्ति कर चालू)	9,11,467.00
Safai Upkar	58,170.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	4,52,280.00
Service tax - सेवा कर	1,740.00
Surcharge Tax on Others (सरचार्ज)	1,56,128.00
Conservancy Tax - स्वच्छता कर	4,57,508.00
Urban Development Cess CCurrent - नगरीय विकाश उ०कार	4,45,908.00
Water Tax - Current (जल कर - चालू)	11,72,135.00
Total : Tax Revenue	38,72,958.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



Schedule RP-9 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	14,22,912.00
Total : Income from Investments	14,22,912.00

**For Pramod K. Sharma & Co.
Chartered Accountants**

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नगर परिषद् बिरसिहपुर
जिला सतना (म.प्र.)



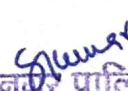
(Partner)

Schedule RP-10 : Administrative Expense

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,47,594.35
Cultural Event Expense (कार्यक्रम व्यय)	3,61,801.00
Electricity Expense (विधुत बिल)	45,51,829.00
Legal Expenses (कानूनी व्यय)	1,52,400.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	1,83,938.00
Telephone Expense (टेलीफोन व्यय)	12,072.70
Total : Administrative Expenses	54,09,635.05

Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Cluster	5,37,500.00
Construction - Building-Boundary Wall(बाउंड्रीवाल)	3,73,669.00
Construction - Lakes & Ponds	27,47,549.00
Construction - Misc	68,05,733.91
Construction - Public Toilet	26,93,880.00
Construction - Roads & Bridges-Concrete Road	1,83,566.00
Construction - Roads/Bridges/Culvert/Drain-Open	66,43,189.00
Total : Capital Work-in-Progress	1,99,85,086.91


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Schedule RP-12 : Deposit Paid

Particulars	Amount
Return - Royalty / Security Deposit	9,89,520.00
Total : Deposit Paid	9,89,520.00

Schedule RP-13 : Establishment Expenses

Particulars	Amount
Abhibhaavak	4,24,531.00
Contribution - NPS	6,85,015.00
E.P.F.	18,52,278.82
G.P.F (जी पी एफ)	14,20,852.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	49,200.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	87,88,579.00
Uniform Allowance (ड्रेस अलाउंस)	48,825.00
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	61,44,361.62
Total : Establishment Expenses	1,94,13,642.44

Schedule RP-14 : Fixed Assets

Particulars	Amount
Office & Other Equipments (कार्यालय उपकरण क्रय)	7,35,934.00
Total : Fixed Assets	7,35,934.00

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Schedule RP-15 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	504.02
Total : Interest & Finance Charges	504.02

Schedule RP-16 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	2,79,329.95
Electrical store (विधुत सामग्री क्रय)	18,88,642.56
Fuel, Petrol & Diesel-(डीजल व्यय)	8,77,867.00
Hire Charges-Machinery (मशीन किराया)	8,21,508.00
Hire Charges-Vehicle (वाहन किराया)	2,55,469.00
Other Expenses - (अन्य व्यय)	70,74,672.91
R & M-Vehicle (वाहन मरम्मत)	7,845.00
R & M-Waterways (जलप्रदाय मरम्मत)	6,43,079.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	10,65,823.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	68,72,324.48
Total : Operations & Maintenance	1,97,86,560.90

Schedule RP-17 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	10,39,491.00
Total : Recoveries payable - Expenses	10,39,491.00

मुख्य नगरपालिका अधिकारी
नगर परिषद् बिरसिंहपुर
जिला सतना (मोप्रा)



Schedule RP-18 : Scheme Expenses

Particulars	Amount
Scheme Expenses-PMAY (प्रधानमंत्री आवास योजना)	50,000.00
Scheme Expenses-Swachhta Sarwekshan	2,93,700.00
Total : Scheme Expenses	3,43,700.00

For Pramod K. Sharma & Co.

Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिहपुर
जिला सतना (म०प्र०)



(Partner)

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

NAME OF ULB :- BIRSINGHPUR
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2022-23			
A. REVENUE COLLECTION						
a.	Property Tax	5,70,716.00	9,11,467.00	59.71 %	Tax collection has increased excellently.	Council Should keep on working towards maintaining such high growth rate in the up coming years.
b.	Consolidated Tax	4,33,735.00	4,52,280.00	4.28 %	Tax collection has increased slightly.	Council Should keep on working towards increasing recovery rate in the up coming years.
c.	Devlopment Cess	3,21,225.00	4,45,908.00	38.81 %	Cess collection has increased with a good rate.	Council Should keep on working towards maintaining such high growth rate in the up coming years.
d.	Education Cess	1,43,340.00	2,17,622.00	51.82 %	Cess collection has increased excellently.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
TOTAL (A)		14,69,016	20,27,277			
B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	16,24,580.00	8,76,265.00	-46.06 %	Rent recovery has decreased worstly.	Council Should take strict step towards generating revenue and increasing the recovery rate to remove this negativity.
b.	Water Tax	8,80,223.00	11,72,135.00	33.16 %	Tax collection has increased excellently.	Council Should keep on working towards maintaining such high growth rate in the up coming years.
c.	Solid Wastage Management	23,49,239.00	-	0.00 %	No recovery during the year.	No Comment
d.	Other Fees & Taxes	3,00,268.00	19,27,159.70	541.81 %	Other taxes and fees collection has increased excellently.	Council Should keep on working towards maintaining the growth rate in the up coming years.
TOTAL (B)		51,54,310	39,75,560			

GRANT TOTAL (A) + (B) 66,23,326.00 60,02,836.70



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जिला सतना (भोपाल)

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 vouchers were found with irregularities which were suggested for rectification and for paying attention in future. { For more details Refer Observation sheet }	Council should obtain proper bills and should maintain vouchers properly.
3	Audit of Book Keeping	During the audit we checked the books of records which have been maintained and made available to us by the Municipal Council.	All departments had some irregularities regarding maintenance of books of records. { For more details Refer Observation sheet }	Council should maintain proper books of accounts/ records for all departments as per approved format.
4	Audit of FDRs	02 FDR was made by the council.	FDR register is not maintained and accrued interest has not been accounted.	Proper Register should be maintained in prescribed format & Interest on FDRs should be recorded in cash book timely.
5	Audit of Tenders / Bids	We could not examine Tenders/bids with files. However we checked the note sheets attached with the vouchers on test check basis.	During the examination of tenders we could not verify the tender process due to non-availability of tender register. Although some issues had been observed and suggested to rectify and pay attention in future. { For more details Refer Observation sheet }	Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed.



सुवर्ण
 नगर पालिका अधिकारी
 नगर परिषद् बिरसिकपुर
 जिला सतना (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. (For more details Refer Observation sheet)	Grants Register should be maintained properly and verified by CMO timely.
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.	504.21%	The establishment and operational Expenses are very high in comparison of revenue receipts.	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	31.06%	The capital expenditures are having slightly lower part among total expenditures,	Council should make policies to increase/ maintain such a high percentage of capital expenditures sothat 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	Advances should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for such BRSs.

Date :

Sumit
नगर पालिका अधिकारी
नगर परिषद् बिरजिपुर
जिला सतना (मध्य प्रदेश)

For Pramod K. Sharma & Co.
Chartered Accountants



Revised Abstract Sheet For Reporting on Audit Paras

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
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Rewa	Satna	Birsinghpur	Municipal Council	911467	2961491	1446899.7	876265	16961142	8368000	1578412	2400000	9073000	2745000	4828032.8
															17
															5,21,49,709.50

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	25
19413642	5409635.05	19786561	504.02	1383191	0	20721020.91	#####

For PRAMOD K. SHARMA & Co

Chartered Accountants



Specimen
मुख्य नगर पालिका अधिकारी
नगर परिषद् बिरसिंहपुर
जिला सतना (भोपाळ)