

कार्यालय नगर पालिका परिषद सारनी जिला बैतूल म.प्र.

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क्रं. न.पा./लेखाशाखा/2025/1772

સારની દિનાંક 4/3/2025

प्रति,

अपर आयुक्त महोदय,
नगरीय प्रशासन एवं विकास,
म.प्र. भोपाल

विषय :- वित्तीय वर्ष 2023-24 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्रं.
/ऑडिट/लेखाशाखा-4(क)/265/3760 भोपाल दिनांक 27/02/2025

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महोदय,

उपरोक्त विषयान्तर्गत संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2023-24 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स प्रमोद के. शर्मा एण्ड कं. भोपाल को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई हैं जो श्रीमान की ओर प्रेषित हैं।

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद सारनी

सारणी दिनांक ०५/३/२०२५

क्रं./न.पा./ न.पा. /2025
प्रतिलिपि :-

प्रतिलिपि :-

1. आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ प्रेषित।
2. संयुक्त संचालक, नगरीय प्रशासन एवं विकास, नर्मदापुरम संभाग, नर्मदापुरम की ओर सूचनार्थ प्रेषित।

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद सारनी

AUDIT REPORT

OF

MUNICIPAL COUNCIL SARNI

DISTRICT – BETUL

Year 2023-24



Auditor

Pramod K. Sharma & CO.

Chartered Accountants

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(आय व्यय खाता)

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CASH FLOW STATEMENT



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 SARNI, DISTRICT BETUL (M.P)** for the year ended 31st March 2024, 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 2024.

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

Date :

UDIN –



(Partner)

FRN No. – 007857C

M. No. - 076883


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नगर पालिका परिषद्, सारनी

MUNICIPAL COUNCIL SARNI

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.


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नगर पालिका परिषद, सारनी



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.


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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.


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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.

- 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.


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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.

Establishment Department

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

Public Works Department

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

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


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- 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 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.

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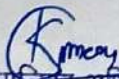


Audit of Grants & Loans

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 our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

Date :
UDIN :


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FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA PRAMOD SHARMA
(Partner)

FRN NO. 007857C
M. No. - 076883

Balance Sheet of Municipal Council Sarni
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	28,40,26,947.42	39,03,88,075.79
	Earmarked Funds	B-2	2,75,30,532.74	2,75,30,532.74
	Reserves	B-3	28,63,68,886.88	20,51,69,707.14
	Total Reserves and Surplus		59,79,26,367.04	62,30,88,315.67
A2	Grants, Contributions for Specific Purpose	B-4	4,05,62,071.00	2,57,71,461.00
	Loans			
A3	Secured loans	B-5	3728386.94	4098850.00
	Unsecured loans	B-6	-	-
	Total Loans		37,28,386.94	40,98,850.00
	TOTAL SOURCES OF FUNDS		64,22,16,824.98	65,29,58,626.67
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		27,21,74,470.00	26,48,97,496.00
	Less: Accumulated Depreciation		7,76,44,223.12	5,97,27,788.86
	Net Block		19,45,30,246.88	20,51,69,707.14
	Capital work-in-progress		19,32,37,201.00	9,74,04,086.00
	Total Fixed Assets		38,77,67,447.88	30,25,73,793.14
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	5,50,00,000.00	-
	Total Investment		5,50,00,000.00	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	5,70,894.00	-
	Sundry Debtors (Receivables)	B-15	1,01,74,985.25	86,71,582.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	5,000.00	-
	Cash and Bank Balances	B-17	20,18,65,622.95	35,46,91,966.63
	Loans, advances and deposits	B-18	3,88,000.00	-
	Total Current Assets		21,30,04,502.20	36,33,63,548.63
B4	Current Liabilities and Provisions			
	Deposits received	B-7	22,31,742.10	29,16,507.10


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	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	22,11,232.00	6,70,649.00
	Provisions	B-10	91,12,151.00	93,91,559.00
	Total Current Liabilities		1,35,55,125.10	1,29,78,715.10
B5	Net Current Assets (B3-B4)		19,94,49,377.10	35,03,84,833.53
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		64,22,16,824.98	65,29,58,626.67

UDIN No. -

Date -

For PRAMOD K. SHARMA & CO.

Chartered Accountants

FRN No. - 07857C

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद्, सारनी



CA Pramod Sharma

(Partner)

M.No. - 076883

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					39,03,88,076	39,03,88,076
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers						0.00
	• Opening Difference						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	-	0.00
	Deductions during the year						
	• Deficit for the year					10,63,61,128	10,63,61,128
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	10,63,61,128	10,63,61,128
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	28,40,26,947	28,40,26,947

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			2,75,30,533		-	2,75,30,533
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) - ©	0.00	0.00	27530532.74	0.00	-	2,75,30,533

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	20,51,69,707	9,91,15,614	30,42,85,321	1,79,16,434	28,63,68,887
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	20,51,69,707	9,91,15,614	30,42,85,321	17916434.26	28,63,68,887


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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	21,64,461	2,36,07,000	0.00	0.00	0.00	2,57,71,461
(b) Additions to the Grants *						
• Grant received during the year	3,41,13,880	7,97,92,344				11,39,06,224
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	3,41,13,880	7,97,92,344	0.00	0.00	0.00	11,39,06,224
Total (a + b)	3,62,78,341	10,33,99,344	0.00	0.00	0.00	13,96,77,685
(c) Payments out of funds						
• Capital expenditure on Fixed		8,08,31,614.00				8,08,31,614
• Capital Expenditure on Other						0.00
• Revenue Expenditure on	1,82,84,000					
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	1,82,84,000	8,08,31,614	0.00	0.00	0.00	9,91,15,614
Net balance at the year end (a+b)- (c)	1,79,94,341	2,25,67,730	-	-	-	4,05,62,071

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	37,28,387	40,98,850
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	3728386.94	4098850.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	22,22,742	29,07,507


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 नगर पालिका परिषद, सारनी



34020	From Revenues	9,000	9,000
34030	From staff		
34080	From Others		
	Total deposits received	22,31,742	29,16,507

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	18,70,954.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,77,494	6,70,649
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	62784.00	
	Total Other liabilities (Sundry Creditors)	22,11,232.00	6,70,649

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	91,12,151	93,91,559
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	91,12,151	93,91,559


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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	5,50,00,000	
	Total of Investments Other Fund		-	5,50,00,000	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	5,70,894	
43020	Loose Tools		
43080	Others		
	Total Stock in hand	5,70,894	-


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नगर पालिका परिषद, सारनी



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	71,06,277		71,06,277	64,61,133
	More than 5 years*			-	
	Sub - total	71,06,277	0.00	71,06,277	64,61,133
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	71,06,277	0.00	71,06,277	64,61,133
43120	Receivable of Other Taxes				
	Less than 3 years	22,84,654		22,84,654	15,29,707
	More than 3 years*				
	Sub - total	22,84,654	0.00	22,84,654	15,29,707
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	22,84,654	0.00	22,84,654	15,29,707
43130	Receivables for Fees and User Charges				
	Less than 3 years	7,84,054		7,84,054	6,80,742
	More than 3 years*				
	Sub - total	7,84,054	0.00	7,84,054	6,80,742
43140	Receivables from Other Sources				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,01,74,985	0.00	1,01,74,985	86,71,582

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	5,000	
44030	Operations & Maintenance		
	Total Prepaid expenses	5,000	


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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	20,18,65,623	35,46,91,967
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	20,18,65,623	35,46,91,967
45040	Balance with Bank - Special Funds		-
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	20,18,65,623	35,46,91,967

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees		388000.00	-	3,88,000
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	388000.00	-	3,88,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	388000.00	-	3,88,000


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Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
Total Other Assets		0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
Total Miscellaneous expenditure		0.00	0.00


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MUNICIPAL COUNCIL SARNI
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	1,68,15,533	1,82,39,165
	Assigned Revenues & Compensation	IE-2	12,42,25,845	12,54,74,658
	Rental Income from Municipal Properties	IE-3	12,92,889.00	8,61,611
	Fees & User Charges	IE-4	10,53,534	57,50,442
	Sale & Hire Charges	IE-5	15,19,581	10,08,922
	Revenue Grants, Contributions & Subsidies	IE-6	1,79,16,434	15,17,70,099
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	64,25,757	56,93,115
	Other Income	IE-9	14,41,480	-
	Total - INCOME		17,06,91,053	30,87,98,012
B	EXPENDITURE			
	Establishment Expenses	IE-10	11,88,31,148	11,33,91,355
	Administrative Expenses	IE-11	92,45,752	2,52,92,000
	Operations & Maintenance	IE-12	9,77,04,027	10,07,10,396
	Interest & Finance Expenses	IE-13	65,943	8,901
	Programme Expenses	IE-14	89,87,276	53,90,072
	Revenue Grants, Contributions & subsidies	IE-15	2,39,54,987	3,98,07,137
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	3,46,615	-
	Depreciation		1,79,16,434	2,15,78,647
	Total - EXPENDITURE		27,70,52,182	30,61,78,508
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(10,63,61,128)	26,19,504
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(10,63,61,128)	26,19,504
F	Less: Transfer to Reserve Funds		-	25,89,385
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(10,63,61,128)	30,119

UDIN No. -

Date -

For PRAMOD K SHARMA & CO.

Chartered Accountants

Firm No. - 07857C


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 CA Pramod Sharma
 (Partner)
 M.No. - 076883

MUNICIPAL COUNCIL SARNI
Schedule forming Part of Income & Expenditure Account
For the Period From 1 April 2023 to 31 March 2024
Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	1,16,92,800	1,19,34,840
11002	Water tax	7,01,280	7,01,280
11003	Sewerage Tax	1,50,549	1,98,533
11004	Conservancy Tax		-
11005	Lighting Tax		-
11006	Education tax		-
11007	Vehicle Tax		-
11008	Tax on Animals		-
11009	Electricity Tax		-
11010	Professional Tax		-
11011	Advertisement tax	3,75,950	-
11012	Pilgrimage Tax		-
11013	Export Tax		-
11031	Consolidates Tax		-
11051	Octroi & Toll		-
11080	Other taxes	38,94,954	54,04,512
0	Sub-total	1,68,15,533	1,82,39,165
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	1,68,15,533	1,82,39,165

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	3,89,000	
12020	Compensation in lieu of Taxes / duties	12,38,36,845	12,54,74,658
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	12,42,25,845	12,54,74,658


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	12,53,330	8,01,960
13020	Rent from Office Buildings		-
13030	Rent from Guest Houses		-
13040	Rent from lease of lands	39,559	
13080	Other rents		59,651
	Sub-Total		
13090	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total Rental Income from Municipal Properties	12,92,889.00	8,61,611

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		-
14011	Licensing Fees	13,215	105
14012	Fees for Grant of Permit		2,89,222
14013	Fees for Certificate or Extract	40,557	40,451
14014	Development Charges	6,11,645	2,53,634
14015	Regularization Fees		
14020	Penalties and Fines	26,850	10,750
14040	Other Fees	10,566	42,86,333
14050	User Charges	3,43,921	8,66,647
14060	Entry Fees		
14070	Service / Administrative Charges	6,780	3,300
14080	Other Charges		
	Sub-Total	10,53,534	57,50,442
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	10,53,534	57,50,442


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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	13,79,021	9,43,780
15012	Sale of stores & scrap	1,28,660	62,142
15030	Sale of Others		-
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	11,900	3,000
	Total Income from Sale & Hire charges - income head-wise	15,19,581	10,08,922

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		15,17,70,099
16020	Re-imbursement of expenses	1,79,16,434	-
16030	Contribution towards schemes		-
	Total Revenue Grants, Contributions & Subsidies	1,79,16,434	15,17,70,099

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-


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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	64,25,757	56,93,115
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	64,25,757	56,93,115

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	14,41,480	-
	Total Other Income	14,41,480	-

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	9,68,78,955	9,46,56,892
21020	Benefits and Allowances	49,00,370	17,24,750
21030	Pension	31,33,850	-
21040	Other Terminal & Retirement Benefits	1,39,17,973	1,70,09,713
	Total establishment expenses	11,88,31,148	11,33,91,355


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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	82,798	
22012	Communication Expenses	2,29,613	3,28,144
22020	Books & Periodicals	13,321	42,421
22021	Printing and Stationery	26,69,166	16,85,215
22030	Traveling & Conveyance		89,85,432
22040	Insurance	1,84,622	1,72,977
22050	Audit Fees	68,900	26,96,078
22051	Legal Expenses	17,500	
22052	Professional and other Fees	45,24,676	35,91,249
22060	Advertisement and Publicity	14,55,156	67,32,246
22061	Membership & subscriptions		
22080	Other Administrative Expenses		10,58,238
	Total administrative expenses	92,45,752	2,52,92,000

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,26,06,951	81,47,004
23020	Bulk Purchases	3,72,92,381	1,82,03,135
23030	Consumption of Stores		
23040	Hire Charges	38,99,167	31,44,999
23050	Repairs & maintenance -Infrastructure	1,26,89,867	3,68,40,353
23051	Repairs & maintenance - Civic Amenities	53,31,329	27,23,585
23052	Repairs & maintenance - Buildings	1,10,92,179	43,08,755
23053	Repairs & maintenance - Vehicles	35,72,921	25,74,457
23054	Repairs & maintenance - Furnitures		54,897
23055	Repairs & maintenance - Office Equipments	9,36,177	15,73,196
23056	Repairs & maintenance - Electrical Appliances		76,78,422
23057	Repairs & maintenance - Plant & Machinery	9,00,242	18,94,590
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	93,82,813	1,35,67,003
	Total operations & maintenance	9,77,04,027	10,07,10,396


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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	60,308	-
24060	Other Interest	-	-
24070	Bank Charges	5,635	8,901
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	65,942.57	8,901

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	6,01,345	11,53,234
25020	Own Programs	83,85,931	42,36,838
25030	Share in Programs of others	-	-
	Total Programme Expenses	89,87,276	53,90,072

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	45,72,054	
26020	Contributions [specify details]		3,98,07,137
26030	Subsidies [specify details]	1,93,82,933	
	Total Revenue Grants, Contributions & Subsidies	2,39,54,987	3,98,07,137


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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	3,46,615	-
	Total Miscellaneous expenses	3,46,615	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-


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MUNICIPAL COUNCIL SARNI
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)	Account Code	Head of Account	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance	-	-				
	Balances with Banks/Treasury (including in designated bank accounts)	35,46,91,967	39,81,84,593				
	Operating Receipts				Operating Payments		
110	Tax Revenue	1,31,11,142	1,21,61,909	210	Establishment Expenses	11,69,60,194	10,43,89,290
120	Assigned Revenues & Compensations	12,42,25,845	12,54,74,658	220	Administrative Expenses	92,45,752	2,45,68,488
130	Rental income from Municipal Properties	12,92,889	8,61,611	230	Operations and Maintenance	8,83,22,910	8,30,20,855
140	Fees & User Charges	10,53,534	55,47,392	240	Interest & Finance Charges	4,36,406	8,901
150	Sale & Hire Charges	15,19,581	10,08,922	250	Programme Expenses	89,87,276	53,90,072
160	Revenue Grants, Contributions & Subsidies		-	260	Revenue Grants, Contributions & Subsidies	2,39,54,987	3,98,07,137
170	Income from Investments		-	270	Purchase of Stores		-
171	Interest Earned	64,25,757	56,93,115	271	Miscellaneous expenses	3,46,615	-
180	Other Income	14,41,480	-	285	Prior Period		
			-				
	Non-Operating Receipts-				Non-Operating Payments		
340	Deposits Received	10,06,239	4,49,570	331	Refund of Deposits		39,03,309
320	Grants and contribution for specific purposes	11,39,06,224	15,50,08,246	350	Other Liabilities	1,02,69,123	1,23,52,910
350	Other Liabilities	12,57,635		31150	Reserve Fund Paid		
35090	Realisation of Investment - General Fund		-	32080	Grants and contribution for specific purposes Payments		
35090	Realisation of Investment - Other Funds		-	410	Acquisition / Purchase of Fixed Assets	72,76,974	7,25,70,874
341	Deposit works			340	Deposit works	29,61,898	


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35041	Revenue Collected in Advance				421	Investments - General Fund	5,50,00,000	-
	Loans & Advances to Employees (recovery)				412	Capital Work In Progress	9,58,33,115	6,497
	Other Loans & Advances (recovery)				421	Stock in hand		-
431	Debtors(receivable)	22,00,988	35,40,439	33050		Repay Loans, Advances from Banks & Other Financial Institutions		4,57,159
330	Loans Received		-	440		Prepaid Expenses	5,000	-
311	Earmarked Funds		-	311		Earmarked Fund Paid		-
310	Municipal Fund		-	460		Other Loans & Advances	3,88,000	-
				360		Provisions	2,79,408	67,62,993
						Closing Balances		-
						Cash balances including Imprest Balance		-
						Balances with Banks/Treasury (including in designated bank accounts)	20,18,65,623	35,46,91,967
	TOTAL	62,21,33,281	70,79,30,455			TOTAL	62,21,33,281	70,79,30,455



K. Prasad
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्, सारनी

Municipal Council Sarni
STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(10,63,61,128.37)	(10,63,61,128.37)	30,118.61
Add: Adjustments For			
Depreciation	1,79,16,434.26		2,15,78,647.33
Interest And Finance Expenses	65,942.57	1,79,82,376.83	8,900.92
Less: Adjustments For			
Profit On Disposal Of Assets			6,497.00
Net Of Adjustments Made To Municipal Funds			
Investment Income			25,89,385.49
Transfer To Reserves			56,93,115.00
Interest Income Received	64,25,757.00	(64,25,757.00)	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(8,19,52,994.54)	(56,54,095.47)
Changes In Current Assets And Current Liabilities			
(Increase)/ Decrease In Sundry Debtors	(15,03,403.25)		27,39,867.00
(Increase)/ Decrease In Stock In Hand	(5,70,894.00)		-
(Increase)/ Decrease In Prepaid Expenses			-
(Increase)/ Decrease In Other Current Assets	(3,88,000.00)		-
(Decrease)/ Increase In Deposits Received	(6,84,765.00)		(15,46,261.00)
(Decrease)/ Increase In Deposits Work	-		-
(Decrease)/ Increase In Other Current Liabilities	15,40,583.00		(6,70,649.00)
(Decrease)/ Increase In Provisions	(2,79,408.00)		(26,28,566.00)
Extra ordinary items (please specify)		(18,85,887.25)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		(8,38,38,881.79)	(77,59,704.47)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	10,31,10,089.00		7,25,70,878.00
(Increase)/ Decrease In Special Funds/ Grants	(1,47,90,610.00)		1,98,55,000.00
(Increase)/ Decrease In Earmarked Funds			25,89,385.49
(Increase)/ Decrease In Reserve ' Grant Against Fixed Asso	(8,11,99,179.74)		(1,66,16,853.33)
Purchase Of Investment		71,20,299.26	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	64,25,757.00	64,25,757.00	56,93,115.00
Net cash generated from/(used in) investing activities [B]		1,35,46,056.26	56,93,115.00
[C] Cash flows from Financing Activities			

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Add:			
Loans From Banks/Others Received	37,28,386.94		40,98,850.00
Less:			
Interest & Finance Expenses	(65,942.57)		(8,900.92)
		36,62,444.37	
Net Cash Generated From/(Used In) Financing Activities [C]		36,62,444.37	40,89,949.08
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		(6,66,30,381.16)	20,23,359.61
Cash And Cash Equivalent At Beginning Of The Period		35,46,91,966.63	39,81,84,593.43
Cash and cash equivalent at end of the period		20,18,65,622.95	35,46,91,966.53
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	20,18,65,622.95	20,18,65,622.95	35,46,91,966.53
Total Of The Breakup Of Cash And Cash Equivalents		-	

UDIN No. -

Date -

For PRAMOD K. SHARMA & CO.

Chartered Accountants

FRN No. - 07857C

Pranav
मुख्य नगर प्रबन्धन अधिकारी
नगर पालिका परिषद्, सारनी



CA Pramod Sharma

(Partner)

M.No. - 076883