

NAGAR NIGAM SATNA

AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22



MILIND NYATI & CO
CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR NIGAM SATNA

1. Report on Financial Statements

We have audited the accompanying financial statements of NAGAR NIGAM SATNA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in his office in addition to the above scope.



We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending on 31st March 2022.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure -2, annexed to this report.

- a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- b) Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department. Our opinion is not modified in respect of these matters.

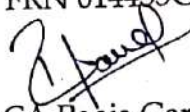


7. We further report that:

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by the Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure I'.

Date: 30.09.2022
Place: Satna

For Milind Nyati & Co
Chartered Accountants
FRN 014455C


CA Pooja Garg
Partner

M.No. - 428482

UDIN: 22428482BGFMKY4604





Annexure '1'

Report on Internal Financial Controls Over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR NIGAM SATNA ("the ULB") as of March 31st, 2022, in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over



financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over Financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Date: 30.09.2022

Place: Satna



For Milind Nyati & Co
Chartered Accountants
FRN 014455C

[Signature]
CA Pooja Garg
Partner



Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. On verification we did not found entries of recognizing income on the basis of revenue expenditure made out of grants. This is an important aspect of ULB accounting as per MP-MAM.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counterfoils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner.

No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.



6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Details with respect to yearly targets in form of budget were provided to us. On verification we found deviation of revenue recovery and expenditure from the budgeted amounts. Same has been reported under Abstract Sheet.

7) The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in the cash book.

Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.

8) The cases where, the investments were made on lesser interest rates shall be brought to the notice of commissioner.

FDRs have been verified as provided to us and were in possession of ULB. Detailed observation of the same is provided in sub point 3 & 4.

2. Audit of Expenditure

1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditures under various heads which was recognized & entered in the books of accounts produced to us on random sampling basis.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.

During our test check, we do not come across any instance of error in cash book.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.



5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issued by Government of India/ State Government. -
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, in absence of such guideline, directives, acts and rules we cannot comment on that

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditures were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner. We did not come across such cases where appropriate sanctions have not been obtained.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

Capitalization of CWIP assets were made during the year as per accounting records. However, we are unable to verify the same since there is neither any proof available nor completion of work from respective department. Assets were capitalized on the basis of entries in the grant register. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.



9) He shall verify that all temporary advances of other than employees have been fully recovered.

Registers related to advances were produced before us by the ULB. On test check of entries, we have noticed that there are advances outstanding at the beginning of the year but no adjustments were made during the year. Also, we have noticed difference in values between advance register and accounting records as follows:

Sr No.	Name of person/Entity	As per register	As per accounting records	Difference/Remark
1	Shyam prasad murti kala kendra, Bhopal	3,47,500.00	2,46,832.00	1,00,668.00
2	HPCL	441707	437957	3750
3	Star Automobile	424243	424243	Advance for Ambassador, o/s since long

We suggest ULB to reconcile the advances at year end which reflects the true and correct view.

3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has maintained/provided all necessary books of accounts as prescribed under MP-MAM except Fixed Asset Register and Grant register which were maintained in soft copy excel format.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner.

The books stores are provided for verification and on test check basis we found as follows:

- Store register does not contain closing value and only quantitative details were maintained.
- Year-end closing was not duly authorized by the person concerned.
- Opening balance was mentioned in the register. However, period of holding was not mentioned.



3) The auditor shall verify advance register and see that all the advance to employees is timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

Register of temporary advances to employees were furnished to us for verification. Few advances are found to be outstanding from more than 30 years, proper provisioning is advised. There is balance in the ledger "Advance to Employee others" amounting to Rs. 68,90,359/-. This was the part of opening balance-sheet which remained unexplained.

We have further noticed that in multiple instances interest has not been charged or wrongly charged, resulting in difference between closing balance as per register and as per accounting records as follows:

Sr No.	Name of Employee	As per register	As per accounting records	Difference and reason
1	Anil Kumar Shrivastav	110000	102800	7200 (Interest not charged)
2	Rohini Tripathi	34000	44080	10080 (Interest double charged)
3	Anil Choudhary	84616	87770	3154 (Interest of 1846 not charged in accounting records, Advance of Rs. 5000 not entered in register)

Also, there is balance in the ledger "Advance/Loan GPF loan" amounting to Rs. 2,57,53,613/-. This was the part of opening balance-sheet which remained unexplained.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB and is annexed with the financial statements.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

ULB is in practice of preparing grant details in soft form.



6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner.
Fixed asset registers were not provided to us for verification. In the absence of register/records we could not confirm whether it is complete and correctly balanced under the signature of person authorized. In the absence of FAR we were unable to comment upon asset wise depreciation charged during the year.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB maintain separate cash books for different schemes and projects. However, separate receipt and payment statement were not prepared for the same i.e. consolidated accounting is done to record all the transactions.

4. Audit of FDR

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB with the accounting records and physical copy as provided to us. Allahabad Bank FDR aggregating to Rs. 86,75,377/- was not made available to us for verification.

We have noticed opening accrued interest entry in the accounting records amounting to Rs. 1,19,53,805/- (Allahabad Bank) and Rs. 1,82,6231- (Punjab and Sindh bank). This was the part of the opening balance sheet, but management of ULB was unable to substantiate it with relevant documents.
Interest accrued during the year under audit was not taken into accounting records.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

Updated records of FDRs were not maintained and as explained by the ULB, the FDR's are on auto renewal.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner.

As per the physical records provided by the ULB to us, we have noted FDRs are kept at prevailing rate. As explained by ULB these investments are done after sufficient investigation from various banks.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDR's was not found in cash book since interest is recorded on receipt basis and not on accrual basis.



5. Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB. Tender related documents were provided to us on test check basis. On verification of sample tender documents, we observed that procedure of tendering was followed by the ULB.

However, we have noticed following during our verification:

Bids were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, work is allotted on the basis of quotation which is standard practice and as per rules. Irregularity observed in sample Instances verified are as under-

NIT No. 44/02 Date 27.01.2022 for Construction of Drain Shiv Colony, Ward No. 9:

During the checking of tender documents, it has been observed that as per tender document stipulated period for completion of work was 3 months, however as per work order dated 19.05.22 qualified bidder was given 4 months to complete the said work.

In our opinion t&c of Work order should be in line with tender document.

2) He shall check whether competitive tendering procedures followed for all bids. Tender related documents were provided to us on sampling basis, and except above mentioned irregularities we found them complete and appropriate.

As per our test check it has been noted that, competitive tendering procedures were followed by the ULB.

3) He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.

Tender related documents were provided on test check basis, and we have verified the receipts of tender fee /bid processing fee/performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.

ULB is in process of safely keeping Bank Guarantee and renewing them from time to time of cases verified.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner.

No such instance noticed in cases verified.



6) The cases of extension of BG shall be brought to the notice of Commissioner. Proper guidance to extend the BC's shall also be given to ULB
No such instance noticed in cases verified

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization

Details related to grants have been prepared by ULB in soft form.

On verifying accounting records, we have observed following:

- Entries related income in proportionate to revenue expenditure made out of grants were not found. This may result into either higher capitalization or lower income accounting.
- Entries relating to depreciation as an income in proportion to deprecation on assets created out of grant funds were not found.
- Bifurcation of expenditure into capital and revenue not made by ULB.

2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and other financial institution. There was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.



HUDCO Loan (C.M. Road)

There is huge difference in closing balance of Loan from HUDCO for CM Road. This was the part of opening balance-sheet which remained unexplained.

Detail of difference is provided below:

Balance as per Accounts	Balance as per Balance confirmation letter	Difference
9,21,20,182	2,18,80,630	7,02,39,552

Bridge loan from UADD Rs. 15,00,00,000/-

There were no repayments made during the year as ULB has explained that the repayment was not started during the year. However, there were no documents provided for sanction and loan repayment schedule.

HUDCO Loan IHSDP

During the course of our audit, it has been observed that debit balance of Rs. 94,50,500/- is appearing in the loan account as per accounting records of ULB, however as per Excel sheet maintained by the staff for quarterly repayments an amount of Rs. 56,60,372/- is still o/s as on 31.03.2022. The difference in balances is due to wrong posting of entries. We suggest that balance confirmation certificate should be obtained and necessary corrections should be made in the books of accounts. An amount of Rs. 21,16,611/- (principal + interest) has been repaid by the ULB during the period under review.

4) The auditor shall specifically point out any diversion of funds from capital receipts/grants/ loans to revenue expenditure.

As per the information made available to us, and as per our sample verification, instances of diversion of funds from one grant account to another have not been noticed.



Other audit findings which merit specific consideration are as follows:

Entries to transfer fund from daily collection to sanchit nidhi were found during the year. ULB is in practice to record net amount as income after transferring fund to sanchit nidhi bank account.

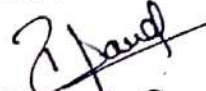
There is difference in current year revenue as per Vasooli patrak & Tally. Also closing balance of receivables is not as per the Vasooli Patrak.

Date: 30.09.2022

Place: Satna



For Milind Nyati & Co
Chartered Accountants
FRN 014455C


CA Pooja Garg
Partner
M.No. - 428482

Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from its own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Nigam as of 31 March 2022 a sum of Rs 2556.16 lakhs (as shown in Table Below) plus interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes.

Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

S. No	Type of Tax	Due amount recoverable as on 01.04.21	Received from prev. year dues	Unrecovered due for more than a year	Current due	Current received	Total recover	Unrecovered due of current year	Total unrecovered Amount
1	Sampatti Kar	949.64	417.60	532.04	1019.31	511.23	928.83	508.09	1040.13
2	Samekit Kar	390.07	146.48	243.59	179.29	116.81	263.29	62.47	306.06
3	Shiksha Upkar	506.00	267.12	238.88	458.69	187.71	454.83	270.99	509.87
4	Nagar Vikas Upkar	297.44	130.74	166.7	191.17	80.38	211.12	110.78	277.48
5	Water Tax	39.60	10.17	29.43	30.58	15.91	26.08	14.67	44.10
6	Other tax	237.89	53.80	184.09	261.72	67.28	121.08	194.44	378.53
	Total	2,420.63	1025.91	1394.72	2140.76	979.32	2005.23	1161.44	2556.16

Date: 30.09.2022

Place: Satna



For Milind Nyati & Co
Chartered Accountants

FRN 014455C

CA Pooja Garg

Partner

M.No. - 428482



Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: Municipal Corporation, Satna

Name of Auditor: Milind Nyati & Co, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations are listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. Statutory dues should be correctly deducted and deposited on time.
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations are listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained under appropriate authority.
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations are listed in brief in point no. 4 of annexure 2 of audit report attached	Interest Income should be recorded on accrual basis.
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations are listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.



5	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations are listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be prepared and balanced regularly with its Utilization Certificate.
6	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
7	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non-Tax).	85% (Approx)		
	b) Percentage of Capital expenditure wrt Total expenditure.	15% (Approx)		
8	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary and timely adjustment.
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA.



Revised Abstract Sheet for Reporting of Audit Paras for the Financial Year 2021-22.

Annexure C

Name of ULB

Satna

Name of Auditor

Milind Nyati & Co

SrNo		Parameters	Description			Remarks / Observations in Brief	Suggestions
1		Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.					
		2020-21#	2021-22*	% of Growth			
i.	संपत्तिकर (Property Tax)	826.33	928.83	12.40	Recovery under all the heads have increased during the current Financial Year	As on 31 st March 2022 an amount of Rs. 2556.16 Lakhs is yet to be recovered. ULB should impose strict penalties and should take legal action to recover past dues.	
ii.	समेकितकर (Consolidate Tax)	252.93	263.29	4.10			
iii.	नगरीय विकास उपकर (Urban Development Cess)	173.14	211.12	21.94			
iv.	शिक्षा उपकर (Education Cess)	393.32	454.83	15.64			
	कुल योग	1645.72	1858.07	12.90			
v.	जल उपभोक्ता प्रभार (Water Consumer Charges)	23.39	26.08	11.50			
vi.	अन्य कर/शुल्क (Other Tax)	97.39	121.08	24.32			
	कुल योग	120.78	147.16	21.84			
	महायोग	1766.50	2005.23	13.51			

Date: 30.09.2022

Place: Satna

Accountant
Municipal Corporation
SATNA (M.P.)

उपायुक्त (वित्त)
नगर पालिक निगम
सतना (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)



For Milind Nyati & Co
Chartered Accountants
FRN 014455C

CA Pooja Garg
Partner

ANNUAL FINANCIAL STATEMENT

MUNICIPAL CORPORATION SATNA

FOR THE YEAR ENDED ON 31.03.22

MUNICIPAL CORPORATION SATNA (M.P.)
BALANCE SHEET
As on 31st March 2022

(Amount in Rupees)

Particulars		Schedule No.	31.03.2022	31.03.2021
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	22,19,97,484.12	19,44,40,607.80
	Earmarked Funds	B-2	2,24,83,422.50	2,24,83,422.50
	Reserves	B-3	5,39,98,34,115.68	5,27,54,87,215.68
	Total Reserves and Surplus		5,64,43,15,022.30	5,49,24,11,245.98
A-2	Grants, Contributions Specific Purpose	B-4	43,58,09,394.01	27,23,55,377.24
	Loans			
A3	Secured Loans	B-5	23,26,69,682.00	23,40,84,571.00
	Unsecured Loans	B-6	-	-
	Total Loans			
	TOTAL SOURCES OF FUNDS (A1 to A3)		6,31,27,94,098.31	5,99,88,51,194.22
B	APPLICATION OF FUNDS			
	Fixed Assets			
	Gross Block	B-11	5,09,74,86,831.99	4,86,19,92,071.99
B1	Less : Accumulated Depreciation		2,82,75,40,636.53	2,50,99,52,295.53
	Net Fixed Assets		2,26,99,46,195.46	2,35,20,39,776.46
	Capital Work in Progress		2,65,66,95,268.00	2,46,91,91,830.00
	Total Fixed Assets		4,92,66,41,463.46	4,82,12,31,606.46
	Investments			
B2	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	2,08,11,805.16	2,08,11,805.16
	Total Investment		2,08,11,805.16	2,08,11,805.16
	Current Assets			
	Stock in hand (Inventories)	B-14	28,89,044.03	40,66,948.70
	Sundry Debtors (Receivables)	B-15	38,44,08,968.00	38,16,83,318.00
	Gross amount			
B3	Less: Accumulated Provision against bad and doubtful receivables			
	Prepaid Expenses	B-16	1,34,279.26	6,45,598.00
	Cash and Bank Balance	B-17	1,35,80,61,517.26	86,96,01,513.90
	Loans, advances and deposits	B-18	6,74,27,845.62	26,00,67,226.62
	Total Current Assets		1,81,29,21,654.17	1,51,60,64,605.22
	Current Liabilities and Provisions			
B4	Deposits received	B-7	27,60,09,278.00	25,62,00,314.00
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	17,15,71,546.49	10,30,56,508.63
	Provisions	B-10	-	0.00
	Total Current Liabilities		44,75,80,824.49	35,92,56,822.63
B5	Net Current Assets (B3-B4)		1,36,53,40,829.68	1,15,68,07,782.59
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUND		6,31,27,94,098.30	5,99,88,51,194.21
	(B1+B2+B5+C+D)			
	Significant Accounting policies & notes to the accounts	B-21		

Accountant
Municipal Corporation
SATNA (M.P.)

उपनियुक्त (चित्त)
नगर पालिक निगम
जलदा (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)



Schedules Forming
Part Of Balance Sheet

MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-1 : Municipal Fund

(Amount in Rupees)

Account Code	Particulars	Water Supply Sewerage and Drainage	Road Development and Maintenance	Bustee Service	Commercial Projects	General Account
31010	Balance as per last account	-	-	-	-	19,44,40,607.80
31090	Add:Additions during the year	-	-	-	-	22,32,98,000.00
	Add:Additions Profit during the year	-	-	-	-	(19,57,41,123.68)
	Less: Transfer	-	-	-	-	-
	Total (Rs.)	-	-	-	-	22,19,97,484.12
	Less: Deduction during the year	-	-	-	-	-
	Less: Deficit for the year	-	-	-	-	-
	Less: Transfers	-	-	-	-	-
31010	Balance at the end of the Current year	-	-	-	-	22,19,97,484.12

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

(Amount in Rupees)

Account Code	Particulars	GPF
3111000	(a) Opening Balance	2,24,83,422.50
	(b) Interest received which is added in grant	-
	(b) Additions to the Special fund	-
	* Transfer From Municipal Fund	-
	Interest/ Dividend earned on special fund	-
	Investment profit on disposal of special	-
	Profit on Disposal of Special Fund	-
	Appreciation in value of special fund	-
	Investments	-
	* Other Addition (Specify nature)	-
	Total (a)	2,24,83,422.50
	(c) Payments out of Funds	-
	(i) Capital Expenditure on	-
	* Fixed Assets	-
	* others	-
	(ii) Revenue Expenditure on	-
	Salary, Wages and allowances etc	-
	Other	-
	Rent other administrative Charges	-
	* (iii) Other:	-
	* Loss on disposal of Special fund	-
	Diminution in value of special fund	-
	* Transferred to Municipal Fund	-
	Total (b)	-
	Net Balance of Special fund (a+b)-c	2,24,83,422.50



MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-3 : Reserves

(Amount in Rupees)

Account Code	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of current year
1	2	3	4	5=(3+4)	6	7=(5-6)
31210	Capital Contribution	74,95,84,424.33	3,51,900.00	74,99,36,324.33		74,99,36,324.33
31211	Capital Reserve	4,47,33,54,357.35	12,39,95,000.00	4,59,73,49,357.35		4,59,73,49,357.35
	Borrowing Redemption	-	-	-		-
31230	Special Fund (Utilised)	5,25,48,434.00		5,25,48,434.00		5,25,48,434.00
	Statutory Reserve					
	General Reserve	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
		-	-	-	-	-
	Total Reserve Funds	5,27,54,87,215.68	12,43,46,900.00	5,39,98,34,115.68	-	5,39,98,34,115.68



MUNICIPAL CORPORATION, SATNA (M.P.)
AS ON 31-MAR-2022

SEHEDULE-B-4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE

(Amount in Rupees)																					
Particulars	OPENING	ADDITION										LESS									
		(b) Additions To The Grants *	Beneficiary / ULB Share	Grants Received During The Year	Interest /Dividend Earned On Grant	Investment	Profit on Disposal Of Grant Investments	Appreciation in Value Of Grant Investments	Other Addition (Specify Nature)	TOTAL	(c) Payments Out Of Funds	Capital Expenditure On Fixed Assets	Expenditure On Other	Revenue Expenditure On	Salary ,Wages, allowances etc.	Loss On disposal Of Grant Investments	Diminution in Value Of Grant Investments	Grants Refunded	Other administrative charges	TOTAL	CLOSING
320 19 Grants - Central Govt.																					
3201058- Grants GOI -SBM	1,35,55,244.00	-			5,78,006					5,78,006			59,26,549					1,98,96,396		2,58,22,945	-11689695.23
3201059- Grant GOI Annuity Scheme	6,33,70,056.99	13,93,00,000			1,61,30,835			9,57,84,061	25,12,14,896									5,13,09,878		26,32,90,776	
3201060- Grant GOI- House For All (HFA)	(1,15,59,321)	3,33,10,000	9,55,81,500		38,29,822				13,27,11,322				2,64,80,750					6,60,14,000		9,24,94,750	28667251.00
320 10 14 15th Finance Commission Grant	12,71,58,000	13,45,70,000							13,45,70,000				22,32,98,000							22,32,98,000	38430000.00
320 10 26 ERGF Jorahajden Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 29 Mid Day Meal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 51 Old Age Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 51 Samajik Suraksha Pension Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 51 Widow Pension Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320106000 NULM Fund	71,45,777	5,73,888							5,73,888									35,15,050		35,15,050	4704815.00
TOTAL -A	19,56,69,756	30,77,53,888	-	-	2,05,38,663	-	-	9,57,84,061	51,96,58,112	-	-	25,57,05,299	-	-	-	-	-	14,07,35,324	-	39,64,40,623	327887245.77
320 20 Grant - State Govt.																					
320 10 51 Rashtriya Parivar Sahayta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 000 Grant Refund	(34,15,619)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 10 55 SJSRY- Swarna Jayanti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 00 Grant Social Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 01- CM Sambal Scheme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 01 State Finance Commission - Grant GOMP	83,28,000	1,91,62,000							1,91,62,000			2,36,57,000								2,36,57,000	3893000.00
320 20 11 Road Development - Grant GOMP	1,37,16,000	4,47,73,000							4,47,73,000			2,79,28,000								2,79,28,000	30561000.00
320 20 12 Mithoon Suksha Grant GOMP (S on CT)	1,97,51,000	6,58,28,000							6,58,28,000			7,24,30,000								7,24,30,000	13169000.00
320 20 16 Fire Station Work	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 16 CM URBAN INFRA DEVELOPMENT SCHEM	-	60,00,000							60,00,000												6000000.00
320 20 33 Night Shelter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 51 CM Kanyadaan Yojna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 51 MLA Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 51 Rashtriya Gansh Basti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 51 RGSSM Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 51 MP SETU NIRMAY	-	1,46,35,305							1,46,35,305												1,46,35,305.00
320 20 51 Shiksha Karmi Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 20 52 -MP FUND (Gansad Nidhi)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 61 01 LWF Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
TOTAL-B	3,83,79,381	15,03,98,305	-	-	-	-	-	-	15,03,98,305	-	-	12,39,95,000	-	-	-	-	-	-	-	12,39,95,000	64782688.34
320 80 Grant Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 80 51 Grant Other	87,77,945	1,26,47,226							1,26,47,226												1,26,47,226.00
320 80 81 00 - District Mineral Foundation (DMF)	2,06,13,753	11,85,997							11,85,997												11,85,997.00
320 80 81 Apna Apna Satna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 80 81 Ashray Vikas Shuk	49,04,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,04,540.00
320 80 81 Kanya Aashrayak Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
320 80 81 Mansuk Bahu Vikrant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
TOTAL-C	3,43,06,239	1,38,33,223	-	-	-	-	-	-	1,38,33,223	-	-	-	-	-	-	-	-	-	-	-	481,994,961.00
G.TOTAL (A+B+C)	27,23,55,277.24	47,19,85,416	-	-	2,05,38,663	-	-	9,57,84,061	68,38,89,640	-	-	37,57,00,299	-	-	-	-	-	14,07,35,324	-	52,04,35,611	431899194.01



MUNICIPAL CORPORATION, SATNA(M.P.)
As on 31st March 2022

SCHEDULE-B-5 SECURED LOANS

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
33010	Loans From Central Govt.		-
33020	Loans From State Govt.		-
32030	Loans From Govt.bodies & Associations		-
33040	Loans From International Agencies		-
33050	Loans From banks & other financial Institutions	23,26,69,682.00	23,40,84,571.00
33060	Other Terms Loans		-
33070	Bonds & debentures		-
33080	Other Loans		-
	Total Secured Loans	23,26,69,682.00	23,40,84,571.00

SCHEDULE-B-6-UNSECURED LOAN

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
33110	Loans From Central Govt.	-	-
33120	Loans From State Govt.	-	-
33130	Loans From Govt.bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans from bank & other financial	-	-
33160	Other Terms Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loan	-	-
	Total Unsecured Loans	-	-

Schedule B-7-A : Deposits Received

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
34010	From Contractors (EMD) SCH-7-A)	23,97,32,629.00	22,34,78,037.00
34020	From Revenues	3,62,76,649.00	3,27,22,277.00
34030	From Staff	-	-
34040	From others (Water Security)		
	Total Deposit Received	27,60,09,278.00	25,62,00,314.00

Schedule B-8 : Deposits Works

(Amount in Rupees)

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	Utilization/ expenditure	Balance outstanding at the end of current year
34110	Civil Works	-	-	-	-
34120	Electrical Works	-	-	-	-
34180	Others (Contractors)	-	-	-	-
	Total Deposit Works	-	-	-	-



Schedule B-11 : Fixed Assets

(Amount in Rupees)



MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-12 : Investments- General Funds

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value	31.03.2022	31.03.2021
42010	Central Government	-	-	-	-
42020	State Government	-	-	-	-
41030	Debentures and Bonds	-	-	-	-
41040	Preference shares	-	-	-	-
41050	Equity Shares	-	-	-	-
41060	Units of Mutual Funds	-	-	-	-
41080	Other Investment	-	-	-	-
	Total of Investments	-	-	-	-

Schedule B-13 : Investments- Other Funds

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value	31.03.2022	31.03.2021
	- Central Govt. Securities				
42110	FDR With Banks	1) Punjab & Sindh Bank	1,39,555.00	1,82,623.00	1,82,623.00
42110	Accrued Interest on FDR	-	-	1,19,53,805.16	1,19,53,805.16
42120	- State Govt. Securities	-	-	-	-
42130	- Debentures and Bonds	-	-	-	-
42140	- Preference Shares	-	-	-	-
42150	- Equity Shares	-	-	-	-
42160	- Units of Mutual Funds	-	-	-	-
42180	- Other Investments	Bank FD	-	86,75,377.00	86,75,377.00
	Total Investments Other Fund	-	1,39,555.00	2,08,11,805.16	2,08,11,805.16

Schedule B-14: Stock in Hand (Inventories)

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
43010	Stores Loose	28,89,044.03	40,66,948.70
	Total Stock in hand	28,89,044.03	40,66,948.70



MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-15 : Sundry Debtors(Receivables)

(Amount in Rupees)

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount 2021
43110	Receivables for Property Tax	25,56,15,744.00	-	25,56,15,744.00	24,22,68,674.00
	Less than 5 year				
	More than 5year				
	Sub Total				
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	Net Receivables for Property Tax				
43120	Receivables for Water Tax	12,48,54,672.00	-	12,48,54,672.00	12,50,20,322.00
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	Net Receivables for Water Tax				
43180	Receivable of Market Rent	29,94,188.00	-	29,94,188.00	1,34,49,958.00
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable for Fees and				
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable of Passenger Tax		-	-	
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable for Fees and				
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable of Licence Fees	9,44,364.00	-	9,44,364.00	9,44,364.00
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable for Fees and				
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable of Octroy Compensation		-	-	
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable for Fees and				
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable from other		-	-	
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Receivable for Fees and				
	Less than 3years				
	Less than 3years*				
	Sub Total				
	Total of Sundry Debtors	38,44,08,968.00	0.00	38,44,08,968.00	38,16,83,318.00



MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-16: Prepaid Expenses(440)

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
44010	Establishment	-	-
44020	Administrative	1,34,279.26	6,45,598.00
44030	Operations & Maintenance	-	-
	Total prepaid Expenses	1,34,279.26	6,45,598.00

Schedule B-17: Cash and Bank Balances (450)

(Amount in Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
45010	Cash Balance	232.00	232.00
	Balances With Bank (Sub Sch-17)		
45020	Nationalised Banks	89,34,13,424.07	70,18,62,018.19
45021	Other Schedule Banks	-	-
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub Total	89,34,13,656.07	70,18,62,250.19
	Balance With Bank-Special		
45040	Nationalised Banks	46,46,47,861.19	16,77,39,263.71
45041	Other Schedule Banks	-	-
45042	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub Total	46,46,47,861.19	16,77,39,263.71
	Balance with Bank-Grant		
45060	Nationalised Banks		
45061	Other Schedule Banks	-	-
45062	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	1,35,80,61,517.26	86,96,01,513.90



MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

Schedule B-18 : Loans, advances, and deposits

(Amount in Rupees)

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
	Sub- Schedule 18-A				
46010	- Loans and advances to employees	25,10,000.00	11,86,716.00	22,57,975.00	84,00,143.00
46020	- Employee Provident Fund Loans	2,57,53,613.00	-	-	2,57,53,613.00
46030	- Loans to others	-			-
46030	- Advance to Suppliers and Contractors	20,40,61,944.12	-	19,15,68,122.00	1,24,93,822.12
46050	Advance to other (Grouping 1)	2,59,59,043.50	5,32,164.00	5,32,164.00	1,89,97,641.50
46060	- Deposit with External Agencies	17,82,626.00	-	-	17,82,626.00
46080	-Other Current Assets	-			-
	Sub -Total	26,00,67,226.62	17,18,880.00	19,43,58,261.00	6,74,27,845.62
46110	Less: Accumulated Provisions against	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	26,00,67,226.62	17,18,880.00	19,43,58,261.00	6,74,27,845.62

SCHEDULE-B-19 OTHER ASSETS

(Amount in Rupees)

Account Code	Particulars	31.03.2019	31.03.2018
47010	Deposits Works	-	-
47030	Other assets control account	-	-
	Total Other Assets	-	-



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

(Amount in Rupees)

Account Code	Particulars	31.03.2019	31.03.2018
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue	-	-
48030	Others	-	-
	Total Miscellaneous Assets	-	-

Sub Schedules Forming

Part Of Balance Sheet

MUNICIPAL CORPORATION SATNA (M.P.)

As on 31st March 2022

SUB SCHEDULE-B-7-A-List of Deposit Received

(Amount in Rupees)

Account Code	Particulars	Amount
34010	Deposit Recd. Contractor / Suppliers	
3101011	Security Deposit From Cont.	12,73,64,278.00
3401013	SD Amrut Scheme	2,90,45,645.00
3401014	SD PMAY	8,33,22,706.00
	Total	23,97,32,629.00
34020	Deposit Recd. Revenue	
3402001	Water Deposited / Amanat- Amrut Scheme	39,60,751.00
3402002	Water Security Dep- Amrut Scheme	31,47,907.00
3402001	Water Deposited / Amanat- UIDSSMT	78,78,936.00
3402002	Water Security Dep- UIDSSMT	2,03,87,555.00
3402003	Rain Water Harvesting Deposit	8,39,000.00
3401014	IHSDP Ailt. Deposit	62,500.00
	Total	3,62,76,649.00



Municipal Corporation Satna (M.P.)
As on 31st March 2022

SUB SCHEDULE B-9-A SUNDRY CREDITOR

(Amount in Rupees)

Sr. No.	Particulars	Amount
	350 10 (Sundry Creditors)	
1	A.H. Enterprises	30,808.00
2	Abha Construction, Satna	18,154.00
3	Akaswani Agenceis ,Satna	51,819.00
4	Aleem Ahmad ,Satna	4,70,398.00
5	Amishi Enterprises ,Satna	(13,935.00)
6	Anand Mishra	1,99,095.00
7	Anurag Tripathi	40,810.00
8	Appar Chemical , Sagar	2,86,000.00
9	Ashish Tent House ,Satna	93,881.00
10	Ashok Singh Baghel	68,173.00
11	Ashutosh Construction	8,10,931.00
12	Atul Ply & Hardware Satna	4,045.00
13	Avnish Tripathi , Satna (M.P.)	1,00,000.00
14	Awadhesh Singh	1,00,635.00
15	Awasthi Builders & Suppliers Pro. Atul Awasthi	30.00
16	Ayush Traders	5,000.00
17	Azad Roling Shuter , Satna	98,999.00
18	Bajrang Traders,Satna	30,767.00
19	Balendra Singh	5,12,803.00
20	Bhupendra Singh	15,528.00
21	Chachchu Builders & Traders	(36,233.00)
22	Chopra Battery & Auto Works	7,193.00
23	Citadel Technomech Pvt.Ltd Indore	78,86,906.00
24	Colur Disign India	97,884.00
25	Dainik Jagran Press	21,900.00
26	Dainik Jagran Rewa	4,900.00
27	Dainik Raz Express	49,950.00
28	Deena Nath Chaturvedi	5,72,517.00
29	Dev Construction ,Satna	12,51,518.00
30	Dhirendra Pratap Singh	(794.00)
31	Dileep Kumar Shukla	94,562.00
32	Dileep Singh	1,10,438.00
33	Dinesh Singh , Satna (M.P.)	36,660.00
34	Diskoden Automobiles & Services	1,53,365.00
35	Gaharwar Builders ,Satna	2,11,408.00
36	Gangawar Marcketing , Satna	4,24,243.00
37	Good Morning ,Rewa	1,980.00
38	Hariom Enterprises, Satna	4,636.00
39	Haseen Akhtar Khan	1,99,594.00
40	Jain Traders Satna	(2,400.00)
41	Jaiswal Sales Services	11,200.00



SUB SCHEDULE B-9-A SUNDRY CREDITOR

(Amount in Rupees)

Sr. No.	Particulars	Amount
42	Jamuna Prasad Ramsujan	37,050.00
43	Kalpna Construction Co.	53,145.00
44	Kalyan Toll Infrastructure Ltd	5,53,18,158.00
45	Kamla Pd Pandey	1,31,748.00
46	Kamla Prasad Gupta	5,052.00
47	Karuna Nidhan Mishra	3,33,041.00
48	Kavya Constructionnnn & Supplier Pro. Tejbhan Singh	18,773.00
49	Kirti Prabha ,Satna	30,628.00
50	Krishna & Company	1,08,834.00
51	KRISHNA INFRA , SATNA (M.P.) BHUPENDRA SINGH	63,000.00
52	Krishna Kala Studio ,Satna	5,179.00
53	Lahar Construction , Satna (M.P.)	12,787.00
54	Laxmikant Dwevedi, Contractor	69,319.00
55	Lotas Media Group Chattarpur	6,366.00
	M.P. Electrical Dist. Co.	58,205.00
56	Maa Bhagwati Engineering Works	(14,779.00)
57	Maa Sharda Construction ,Satna	8,04,210.00
58	Mahi Construction & Suppliers	52,042.00
59	Mukesh Kumar Gupta	5,05,173.00
60	Nagendra Singh	2,700.00
61	Nav Swadesh, Satna	25,920.00
62	Naveen Technocrats Pvt. Ltd	(1,11,143.00)
63	Neelam Construction .Co. & Hardware Suppleirs	11,617.00
64	Om Sai Vindhya Construction	6,969.00
65	Om Shri Sai Nath Construction	50,455.00
66	Parag Enterprises	3,77,761.00
67	Perfect House Pvt. Ltd	6,406.00
68	Pradeep Mishra	2,53,214.00
69	Prakash Singh (Tanker)	80,262.00
70	Pushraj Singh	5,000.00
71	R.A.S Builders Planer & Disigner	2,200.00
72	Raj Construction & Supplier Pro.Rajbahadur Mishra	30,45,778.00
73	Raj Photo Copy ,Satna	29,679.00
74	Raja Construction Company , Satna (M.P.)	19,802.00
75	Rajaram Singh , Satna (M.P.)	(32,699.00)
76	Rajbali Pandey	5,39,997.00
77	Rajeev Pathak	15,84,581.00
78	Rajendra Motors,Satna	80,290.00
79	Rajendra Singh , Satna	1,13,761.00
80	Rajesh Singh Baghel	7,500.00
81	Rajkumar Gautam	7,500.00
82	Rajkumar Shukla	22,475.00
83	Ramesh Tiwari	20,55,521.00
84	Ramesh Tiwari - IHSDP	11,81,822.00



SUB SCHEDULE B-9-A SUNDRY CREDITOR

(Amount in Rupees)

Sr. No.	Particulars	Amount
85	Ratna Construction, Satna	54,598.00
86	Ravikant Dwivedi	92,432.00
87	Ritesh Tripathi ,Satna (M.P.)	12,34,415.00
88	RS Traders	22,914.00
89	Sachin Traders	32,816.00
90	Sajjan Singh Tiwari	8,20,795.00
91	Sandeep Electrical ,Satna	28,224.00
92	Sandhya Gupta	3,58,365.00
93	Sangram Singh , Satna (M.P.)	8,625.00
94	Sanjay Construction ,Satna	2,08,504.00
95	Santosh Pump House, Satna	49,522.00
96	Satna Builders ,Satna	1,353.00
97	Satya Gupta	3,32,482.00
98	Satyendra Kumar Dubey	1,83,784.00
99	Saxsena Construction	16,869.00
100	Securitry Printers	3,416.00
101	Shiromani Singh	8,981.00
102	Shiv Shankar Tiwari	4,337.00
103	Shivendra Singh	9,808.00
104	Shri Maya Restaurant	2,002.00
105	Shri Ram Construction Co.(Ram Naresh Mishra)Lallu P	15,451.00
106	Shri Sai Group Institute & Services	17,109.00
107	Shyam Lal Choudhary	1,801.00
108	Siddharth Kushwaha	17,468.00
109	Sudha Trading & Suppliers	800.00
110	Sujeet Singh & Co.	85,897.00
111	Suman Pandey	3,656.00
112	Superflow Engineering Corporation	10,000.00
113	Surya Tents House	1,19,748.00
114	SURYA VIKAS SANSTHAN	6.00
115	Suvidha Law House Pvt.Ltd	746.00
116	THERMAX CHEMICAL, SATNA (M.P.)	7,11,076.00
117	Tribhuvan Narayan Yadav	(78,499.00)
118	United India Insurance Co.	45,697.00
119	Vastushilpi Projects & Consultant Pvt. Ltd Bhopal	64,560.00
120	Viddhya Sagar Gautam	5,784.00
121	Vinay Kumar Singh	2,835.00
122	Vivek Pratap Singh	94,029.00
123	Withheld Amount Work Deposit	3,88,86,550.50
	Total	124469623.50



Municipal Corporation Satna (M.P.)
As on 31st March 2022

SUB SCHEDULE B-9-B Govt. Dues Payable

(Amount in Rupees)

Sr. No.	Particulars	31.03.2022	31.03.2021
35030	Govt. Dues Payable		
	Income Tax Deduction	4,93,264.00	1,00,064.00
	L.W.F.	33,82,155.00	17,69,617.00
	Royalty	68,66,502.00	60,97,384.00
	Vat Tax	61,721.00	61,721.00
	GST Payable	32,50,669.13	33,25,699.13
	CPF/ NPS	50,38,306.00	16,73,811.00
	EPF Employee Fund Payable	8,99,042.86	70,03,623.00
	FBF	(1,23,373.00)	1,11,827.00
	Govt. Dues Payable (Scheme)		
	GPF(Due)	2,81,385.00	5,84,578.00
	PT (Professional Tax)	38,975.00	862.00
	TOTAL	2,01,88,646.99	2,07,29,186.13

SUB SCH B-10-A-PROVISIONS OF EXPENSES

(Amount in Rupees)

Sl No.	Particulars	31.03.2022	31.03.2021
1	M.P.Electrical Board Dist. Co. Rewa		
2	Salary & Allowance Emplpyee / Officer	2,69,13,276.00	2,75,96,222.00
	TOTAL	2,69,13,276.00	2,75,96,222.00



SUB-SCHEDULE B-17-A-DETAILS OF BANK

MUNICIPAL CORPORATION, SATNA (M.P.)
As on 31st March 2022

(Amount in Rupees)

No.	BANK NAME	SCHEME	ACCOUNT NO.	Balances As per Cash Book As on 31-Mar-2022	Add (Cheque Issued, Int. Rec., CB Ent. But Not Ent. Bank)	Less (Bank Dr. CB dr. But not Ent. Bank)	Balances As Per Bank Statement 31.03.2022
1	Axis Bank Ltd	Municipal Fund	916010018038339	1,14,94,038.90			1,14,94,038.90
2	Axis Bank Ltd (Building Permission)	Municipal Fund	915020036709936	4,90,89,342.96	1,78,559.00		4,92,67,901.96
3	Bank Of Baroda	Municipal Fund	24820100011191	42,43,369.65			42,43,369.65
4	Dena Bank Special Fund	Municipal Fund	87830100002577	2,79,598.00			2,79,598.00
5	ICICI Bank	Municipal Fund	043201001876	9,82,47,583.16			9,82,47,583.16
6	ICICI Bank	Municipal Fund	043205001729	16,87,918.00			16,87,918.00
7	Madhyanchal Granin Bank	Municipal Fund	80018912784	5,10,05,589.21			5,10,05,589.21
8	Punjab National Bank	Municipal Fund	0445012100010743	3,88,01,478.03			3,88,01,478.03
9	Punjab National Bank	Municipal Fund	0445001100000096	7,52,23,279.00			7,52,23,279.00
10	Punjab National Bank (Reserve Fund)	Municipal Fund	625400030000020	43,09,174.00			43,09,174.00
11	Punjab National Bank	Municipal Fund	625400DP00001400	43,09,177.00			43,09,177.00
12	Punjab National Bank	Municipal Fund	625400DP00001419	43,09,177.00			43,09,177.00
13	Punjab National Bank	Municipal Fund	625400DP00001428	43,09,177.00			43,09,177.00
14	Punjab National Bank	Municipal Fund	625400DP00001437	43,09,176.00			43,09,176.00
15	Punjab National Bank	Municipal Fund	625400DP00001446	53,03,35,971.61			53,03,35,971.61
16	State Bank Of India	Municipal Fund	53052151966	39,44,141.75			39,44,141.75
17	State Bank Of India	Municipal Fund	32654468897	75,15,232.80			75,15,232.80
18	United Bank Of India	Municipal Fund	1478010125543	89,34,13,424.07	1,78,559.00		89,35,91,983.07
	TOTAL			29,52,711.00			29,52,711.00
19	ICICI Bank Ltd	AMRUT	043201001843	9,09,80,420.30			9,09,80,420.30
20	Union Bank Of India	AMRUT	741902010001568				
21	Allahabad Bank	AMRUT	50065770585	2,03,92,376.00			2,03,92,376.00
22	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001136	2,03,86,595.00			2,03,86,595.00
23	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001137	2,03,83,705.00			2,03,83,705.00
24	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001138	2,03,80,815.00			2,03,80,815.00
25	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001139	2,03,75,035.00			2,03,75,035.00
26	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001140	2,03,72,145.00			2,03,72,145.00
27	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001141	2,03,66,364.00			2,03,66,364.00
28	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001146	2,03,63,474.00			2,03,63,474.00
29	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001147	2,03,60,584.00			2,03,60,584.00
30	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001149	2,03,54,804.00			2,03,54,804.00
31	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001151	2,03,51,914.00			2,03,51,914.00
32	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001152	2,03,49,024.00			2,03,49,024.00
33	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001153	1,66,94,263.00			1,66,94,263.00
34	Union Bank Of India (Amrut Scheme) FDR	AMRUT	741903030001154	14,00,000.00			14,00,000.00
35	MD MPRDC (Amrut Scheme) DD	AMRUT		3,27,500.00			3,27,500.00
36	MD MPRDC (Amrut Scheme) FDR	AMRUT		35,67,91,729.30			35,67,91,729.30
	TOTAL			29,52,711.00			29,52,711.00

37	Allahabad Bank	PMAY	50311092216	95,128.00			95,128.00
38	UNION BANK OF INDIA	PMAY	741902010007621	4,40,18,474.41			4,40,18,474.41
39	Allahabad Bank	PMAY	50532318471	99,98,780.00			99,98,780.00
40	Allahabad Bank	PMAY	50532370699	99,98,780.00			99,98,780.00
41	Allahabad Bank	PMAY	50532554598	99,98,780.00			99,98,780.00
42	Allahabad Bank	PMAY	50532583813	99,98,780.00			99,98,780.00
43	Allahabad Bank	PMAY	50532796297	99,98,780.00			99,98,780.00
44	Allahabad Bank	PMAY	50532842098	-			-
TOTAL				9,41,07,502.41	-	-	9,41,07,502.41
45	Bank Of Baroda	NULM	24820100008860	21,88,762.25	69,000.00		22,57,762.25
46	Axis Bank Ltd	SBM	916010037467736	-			-
47	Dena Bank(IHSDP)	IHSDP	87830100000563	24,62,036.23			24,62,036.23
48	Union Bank of India	MLA FUND	355602010402311	14,97,781.00			14,97,781.00
49	Bank Of Maharashtra	APKA APNA SA	20153835265	2,78,985.00			2,78,985.00
50	Bank Of Baroda	DEENDAYAL	87830100007761	73,21,065.00			73,21,065.00
				1,37,48,629.48	69,000.00	-	1,38,17,629.48
BALANCE WITH BANK ULB'S				89,34,13,424.07	1,78,559.00	-	89,35,91,983.07
BALANCE WITH BANK SPECIAL				46,46,47,861.19	69,000.00	-	46,47,16,861.19
G.TOTAL				1,35,80,61,285.26	2,47,559.00	-	1,35,83,08,844.26



MUNICIPAL CORPORATION, SATNA (M.P.)

BALANCE AS 31-MAR-2022

Schedule B-18-A : Loans, advances, and deposits

(Amount in Rupees)

No.	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
	460 10 Loan & Advances to Employee				
1	Advance to Employee Festival	21,42,000.00	-	17,88,292.00	3,53,708.00
2	Advance to Employee Other	69,61,402.00	25,000.00	96,043.00	68,90,359.00
3	Abhilash Shrivastava (Advance)	-	33,000.00	-	33,000.00
4	Aditya Sahu	-	-	-	-
5	Aman Kha (Advance)	-	1,00,000.00	-	1,00,000.00
6	Anil Kumar Chaudhary	-	1,05,000.00	17,230.00	87,770.00
7	Anil Kumar Shrivastava	1,70,000.00	-	67,200.00	1,02,800.00
8	Ashok Singh Tiwari(Return Amount)	-	-	6,720.00	(6,720.00)
9	Brajesh Kumar Mishra	-	1,59,963.00	-	1,59,963.00
10	Divya Bharti W/O Vikram	-	36,000.00	51,000.00	(15,000.00)
11	Dinesh Prasad Saket (Advance)	-	2,00,000.00	7,000.00	1,93,000.00
12	Gaurav Shrivastav(ADVANCE)	-	22,000.00	-	22,000.00
13	Laxmi Prashad Tiwari (Imprest A/c)	-	2,050.00	-	2,050.00
14	Manish Nandlal(Excess Payment)	-	1,229.00	-	1,229.00
15	Mithlesh Shrivastava	-	1,05,324.00	-	1,05,324.00
	Munna Lal Chaudhari	-	27,250.00	27,250.00	
16	PREETM LAL VERMA	60,000.00	-	54,500.00	5,500.00
17	Ramesh Divedi (Advance)	-	2,00,000.00	15,960.00	1,84,040.00
18	Rohini Prasad Tripathi	1,18,000.00	20,160.00	94,080.00	44,080.00
19	Sangeeta Verma	30,000.00	2,700.00	32,700.00	-
20	SHYAMPAL SINGH	-	1,47,040.00	-	1,47,040.00
21	Surendra / Jamuna	(10,000.00)	-	-	(10,000.00)
	TOTAL	9471402.00	1186716.00	2257975.00	8400143.00
	460 20 Employee Provident Fund Loans				
1	460 20 01 Advance/Loan GPF Fund	2,57,53,613.00			2,57,53,613.00
	TOTAL	25753613.00	0.00	0.00	25753613.00
	460 30 Loan & Advanced To Contractor				
1	KKSPUN India Limited (Advanced)	20,40,61,944.12	-	19,15,68,122.00	1,24,93,822.12
	TOTAL	204061944.12	0.00	191568122.00	12493822.12
	460 50 Advance to Others				
	460 50 01 Advance to Other				
1	Advance to Contractor	62,31,044.00			62,31,044.00
2	Akhilesh Kumar Gupta (Advance)	14,500.00			14,500.00
3	Ambika Enterprises , Bhopal	1,46,640.00			1,46,640.00
4	Ass. Engineers PHE Scheme	1,22,960.00			1,22,960.00
5	Asst. Engineer PHE Scheme	39,062.00			39,062.00
6	Atul Tiwari	1,500.00			1,500.00
7	BRGF Loan & Advanced	5,96,295.00			5,96,295.00
8	Casio Cad System Pvt. Ltd (Advance A/c)	2,00,000.00			2,00,000.00
9	CEO Health Section	19,99,650.00			19,99,650.00
10	Dist. Baliball Association, Satna	8,00,000.00	4,00,000.00	4,00,000.00	8,00,000.00
11	Dist. Election Commission	6,400.00			6,400.00
12	Dist. Hockey Union Satna	3,50,000.00			3,50,000.00
13	Dist Sahkari Bank	3,750.00			3,750.00



Schedule B-18-A : Loans, advances, and deposits

(Amount in Rupees)

No.	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
14	D.V. Kohni	4,00,000.00			4,00,000.00
15	Forest Deptt. Satna	4,11,821.00			4,11,821.00
16	GS Veshan New Delhi	1,92,303.00			1,92,303.00
17	Gupta Tyre House	2,350.00			2,350.00
18	High Court Allahabad	25,000.00			25,000.00
19	Hindustan Petroleum	4,37,957.00			4,37,957.00
20	International Jabalpur	29,572.00			29,572.00
21	Kanhaiya Lal Bhagwat Ltd	13,624.00			13,624.00
22	Katare Computer Land	16,956.00			16,956.00
23	Maharaja Tyre House	15,075.00			15,075.00
24	Narayan Das Agrawal	61,614.00			61,614.00
25	Oriental Insuranc Co.	4,07,733.00			4,07,733.00
26	Prashant Murtikar	1,35,000.00			1,35,000.00
27	Rajesh Gupta	50,201.00			50,201.00
28	Raj Media Seviles (Advance A/c)	1,501.50			1,501.50
29	Resional Engineer Agriculture	1,60,000.00			1,60,000.00
30	Sachin Construction ,Satna	7,910.00			7,910.00
31	Samrat Tyre House	8,736.00			8,736.00
32	Satna Body Builders & Assosiation Satna	1,00,000.00			1,00,000.00
33	Satna Cement Works	16,50,158.00			16,50,158.00
34	SE MPEB	1,00,000.00			1,00,000.00
35	Shyam Pandit Murti Kala Kendra (Advance A/c)	2,46,832.00	-	-	2,46,832.00
36	Star Automobiles ,Satna	4,24,243.00			4,24,243.00
37	Sulabh Self Services	9,061.00			9,061.00
38	The M.P. State Agro. Ind. Devp. Corp. Ltd	2,08,262.00	-	-	2,08,262.00
39	Trivbhuvan Narayan Yadav	2,54,391.00			2,54,391.00
40	Vinod Kumar Shukla	1,95,000.00			1,95,000.00
41	Vishwanath PD Pandey	1,95,026.00			1,95,026.00
42	Vishwanath Prasad Pandey	1,22,964.00			1,22,964.00
43	Yukti Smtaras Indore	1,00,000.00			1,00,000.00
44	BHUPENDRA DEV PARMAR (IMPREST A/C)		-	-	-
45	Bihari Lal Pandey (IMPREST A/C)		-	-	-
46	Gaurav Shrivastav		1,640.00	1,640.00	-
47	Laxmi Prashad Tiwari (Imprest A/c)		-	-	-
48	Nikhil Shukla (Inprest A/c)		50,000.00	50,000.00	-
49	Rishi Kumar Patel (IMPREST A/C)		15,608.00	15,608.00	-
50	R.P. Singh AE (Imprest A/c)		58,705.00	58,705.00	-
51	Shobhi Lal Nat (IMPREST A/C)		-	-	-
52	Virendra Tiwari Asst. Commissinor (IMPREST A/C)		6,211.00	6,211.00	-
53	Satna Smart City Development Ltd	25,02,550.00	-	-	25,02,550.00
	TOTAL	18997641.50	532164.00	532164.00	18997641.50
	460 60 Deposits with External Agencies				
1	460 60 11 Electricity Deposited	17,82,626.00			17,82,626.00
	TOTAL	1782626.00	0.00	0.00	1782626.00



INCOME AND EXPENDITURE

Municipal Corporation Satna (M.P.)
Income & Expenditure Account
For The Financial year 2021-22

Account Code	Particulars	Schedule	31.03.2022	31.03.2021
1	INCOMES			
110	Tax Revenue	IE - 1	22,81,21,088.27	28,60,29,044.60
120	Assigned Revenue & Compensation	IE - 2	56,22,47,554.00	52,94,75,022.00
130	Rental Income From Municipal properties	IE - 3	3,00,35,578.00	2,88,05,423.00
140	Fees & User & Charges	IE - 4	4,59,67,291.50	2,33,76,092.29
150	Sale & Hire charges	IE - 5	19,29,690.00	32,47,355.00
160	Revenue Grants, Contributions and Subsidie	IE - 6	-	-
170	Income from Bank FDR	IE - 7	9,22,515.00	18,42,419.00
171	Interest Earned Other	IE - 8	1,51,19,532.00	1,33,28,844.87
180	Other incomes	IE - 9	1,28,70,452.55	36,72,080.70
	TOTAL INCOME		89,72,13,701.32	88,97,76,281.46
2	EXPENDITURES			
210	Establishment Expenses	IE - 10	42,70,10,568.00	44,85,20,243.00
220	Administrative Expenses	IE - 11	4,83,30,313.98	1,63,68,344.80
230	Operations & maintenance Expenses	IE - 12	29,41,63,363.76	23,19,75,972.25
240	Interest & Finance Charges	IE - 13	7,92,800.59	6,38,884.37
250	Programme Expenses	IE - 14	32,17,933.00	44,26,631.00
260	Revenue Grants, Contributions and Subsidie	IE - 15	6,73,600.00	20,58,679.00
270	Provision for Expenses	IE - 16	-	-
270	Miscellaneous Expenses	IE - 17	-	-
272	Depreciation	IE - 18	31,75,88,341.00	33,18,32,741.70
	TOTAL EXPENDITURES		1,09,17,76,920.33	1,03,58,21,496.12
C	Surplus of Income over Expenditures		(19,45,63,219.01)	(14,60,45,214.66)
D	Add/Less: Change In Stock		11,77,904.67	41,91,304.88
E	Gross surplus /Deficit of income over expenditure after prior period Items C-D		(19,57,41,123.68)	(15,02,36,519.54)
F	Less: transfer to Reserve Funds		-	-
G	Net balance being surplus/ deficit carried over to Municipal Fund E-F		(19,57,41,123.68)	(15,02,36,519.54)

Accountant
Municipal Corporation
SATNA (M.P.)

उपायुक्त (वित्त)
नगरपालिका निगम
सतना (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)



Schedules Forming Part
Of Income and
Expenditure

Municipal Corporation Satna (M.P.)
Income & Expenditure Account
For The Financial Year 2021-22

Schedule IE-1 : Tax Revenue

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
1100100	Property Tax (Sub Schedule-IE-1(b))	19,06,26,261.34	22,73,47,664.60
1100200	Water Tax (Sub Schedule-IE-1(c))	3,34,54,428.93	5,42,70,000.00
1100300	Sewerage Tax	-	-
1100400	Conservancy Tax	-	-
1100500	Lighting Tax	-	-
1100600	Education Tax	-	-
1100700	Vehicle Tax	-	-
1100800	Tax on Animals	-	-
1100900	Electricity Tax	-	-
1101000	Professional Tax	-	-
1101100	Advertisement Tax	26,38,298.00	12,93,380.00
1101200	Pilgrimages Tax	-	-
1101300	Export Tax (Sub Schedule-IE-1(d))	12,41,000.00	12,43,000.00
1105100	Octroi & Toll	-	-
1108000	Other Taxes (Sub Schedule-IE-1(e))	1,61,100.00	18,75,000.00
	Sub-Total	22,81,21,088.27	28,60,29,044.60
	Total Tax Revenue	22,81,21,088.27	28,60,29,044.60

IE-2 120-Assigned Revenue & Compensation

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
1201000	Taxes and Duties collected by others (Sub Schedule-IE-2(a))	3,83,07,304.00	3,67,23,250.00
1202000	Compensation in lieu of Taxes/ duties (Sub Schedule-IE-2(a))	52,39,40,250.00	49,27,51,772.00
1203000	Compensation in lieu of Concessions	-	-
	Total assigned revenues & Compensation	56,22,47,554.00	52,94,75,022.00

IE-3 130- Rental Income From Municipal Properties

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
1301000	Rent From Civic Amenities (Sub Schedule IE-3(a))	2,97,49,997.00	2,85,47,358.00
1302000	Rent From Office Buildings (Sub Schedule IE-3(b))	-	-
1303000	Rent From Guest House	-	-
1304000	Rent From lease of lands (Sub Schedule IE-3(c))	-	-
1308000	Other Taxes (School Ground) (Sub Schedule IE-3(d))	2,85,581.00	2,58,065.00
	Sub-Total	3,00,35,578.00	2,88,05,423.00
1309000	Less : Rent Remissions and Refund	-	-
	Sub-Total	-	-
	Total Rental Income From Municipal Properties	3,00,35,578.00	2,88,05,423.00



**Municipal Corporation Satna
Income & Expenditure Account
For The Financial Year 2021-22**

IE-4 140 -Fees & User & Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401000	Empanelment & Registration Charges (Sub Schedule IE-4(a))	3,000.00	1,785.00
1401100	Licensing Fees (Sub Schedule IE-4(b))	5,24,255.00	6,27,967.00
1401200	Fees for Grant Permit (Sub Schedule IE-4(c))	3,98,49,564.50	1,82,72,560.13
1401300	Fees for Certificate or Extract (Sub Schedule IE-4(d))	43,742.00	71,910.00
1401400	Development Charges (Sub Schedule IE-4(e))	-	-
1401500	Regularization fees (Sub Schedule IE-4(f))	1,02,300.00	10,450.00
1402000	Penalties and Fines (Sub Schedule IE-4(g))	73,150.00	0.00
1404000	Other Fees (Sub Schedule IE-4(h))	11,62,960.00	6,08,771.00
1405000	User Charges (Sub Schedule IE-4(i))	36,44,305.00	31,08,489.00
1406000	Entry Fees (Sub Schedule IE-4(j))	3,34,765.00	6,73,860.16
1407000	Service/ Administrative Charges IE (K)	2,29,250.00	300.00
1408000	other Charges (Sub Schedule IE-4(L)	-	-
	Sub-Total	4,59,67,291.50	2,33,76,092.29
1409000	Less : Rent Remissions and Refund	-	-
	Sub-Total	-	2,33,76,092.29
	Total Income from Fees & User Charges	4,59,67,291.50	2,33,76,092.29

IE-5 150 -Sale & Hire Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1501000	Sale of Products (Sub Schedule-IE-5(a))	11,000.00	65,250.00
1501100	Sale of Forms & Publications(Sub Schedule-IE-5(b))	19,03,915.00	31,50,280.00
1501200	Sale of stores & scrap (Sub Schedule-IE-5(c))	14,775.00	27,825.00
1503000	Sale of others	-	-
1504000	Hire Charges for Vehicles (Sub Schedule-IE-5(d))	-	4,000.00
1504100	Hire Charges for Equipments	0.00	-
	Total Income from sale & hire charges- income head wise	19,29,690.00	32,47,355.00

IE-6 160 -Revenue Grants, Contributions and Subsidies

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1601000	Revenue Grant	-	-
1602000	Re-imbursement of Expenses	-	-
1603000	Contribution towards schemes	-	-
	Total Revenue Grants ,Contributions & Subsidies	-	-

IE-7 170 - Income From Investments

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1701000	Interest On Bank FDR (Sub Schedule IE-7(a))	9,22,515.00	18,42,419.00
1702000	Dividend	0.00	0.00
1703000	Income from projects taken up on commercial basis	0.00	0.00
1704000	Profit in sale of Investments	0.00	0.00
1708000	others	0.00	0.00
	Total Income from Investments	9,22,515.00	18,42,419.00



Municipal Corporation Satna
Income & Expenditure Account
For The Financial Year 2021-22

IE-8 171 - Income Earned

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1711000	Interest On Bank Accounts(Sub Schedule-IE-8(a))	1,51,19,532.00	1,33,28,844.87
1712000	Interest on Loans and advances to Employees	0.00	0.00
1713000	Interest on Loans to others	-	0.00
1718000	other Interest	-	0.00
	Total Interest Earned	1,51,19,532.00	1,33,28,844.87

IE-9 180 - Other Income

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1802001	Employee Insurance /GIS	(4,970.00)	15720.00
1804001	Vehicles Charges Employee	23,250.00	16250.00
1804002	Water Charges Employee	87,240.00	55990.00
1804003	Mobile/ Phone Chargs Employee	6,937.00	18269.00
1808001	Electrcical Charges Deduted		
1808001	Penalty charges On Contractor	61,72,497.00	1408965.72
1808001	Penalty on Employees	34,160.00	25082.00
1808001	Penalty on Shop Rent	87,122.00	
1801001	Deposit Forfeited (EMD/FDR/PG)	57,02,324.22	1089561.98
1808002	Depreciation On Capital Reserve		
1808000	Miscellaneous Income (Sub Schedule-IE-9(a))	7,61,892.33	10,42,242.00
	Total other Income	1,28,70,452.55	36,72,080.70

IE-10 210- Establishment Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2101000	Salaries, Wages and Bonus (Sub schedule IE-10(a))	32,81,37,410.00	33,86,87,004.00
2102000	Benefits and Allowance (Sub Schedule IE-10(b))	2,01,837.00	2,50,000.00
2103000	Pension (Sub Schedule IE-10(c))	9,33,06,919.00	9,73,83,252.00
2104000	Other Terminal & Retirement Benefits (Sub Schedule IE-10(d))	53,64,402.00	1,21,99,987.00
	Total Establishment Expenses	42,70,10,568.00	44,85,20,243.00

IE-11 220 - Administrative Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2201000	Rent, Rates and Taxes (Sub Schedule IE-11 (a))	3,93,19,861.24	0.00
2201100	Office Maintenance		
2201200	Communication Expenses (Sub Schedule IE-11 (b))	3,78,835.00	6,05,152.00
2202000	Books & Periodicals (Sub Schedule IE-11 (c))	1,44,860.00	16,810.00
2202100	Printing & Stationary (Sub Schedule IE-11 (d))	24,27,750.00	10,54,523.00
2203000	Travelling & Conveyance (Sub Schedule IE-11 (e))	96,276.00	67,959.00
2204000	Insurance (Sub Schedule IE-11 (f))	10,19,214.74	13,65,029.00
2205000	Audit Fees (Sub Schedule IE-11 (g))	12,00,000.00	46,00,000.00
2205100	Legal Expenses (Sub Schedule IE-11 (g))	2,61,000.00	2,33,440.00
2205200	Professional and other Fees (Sub Schedule IE-11 (h))	25,000.00	33,26,774.00
2206000	Advertisement and Publicity (Sub Schedule IE-11 (i))	30,60,784.00	31,37,439.00
2206100	Membership & subscriptions (Sub Schedule IE-11 (j))		
2208000	Other Administrative Expenses (Sub Schedule IE-11 (k))	3,96,733.00	19,61,218.80
	Total Administrative Expenses	4,83,30,313.98	1,63,68,344.80



**Municipal Corporation Satna
Income & Expenditure Account
For The Financial Year 2021-22**

IE-12 230 - Operation & Maintenance Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2301000	Power & Fuel (Sub ScheduleIE-12(a))	12,35,72,996.00	12,66,87,414.25
2302000	Bulk Purchase (Sub ScheduleIE-12(b))	1,30,41,352.00	31,43,197.00
2303000	Consumption of Stores (Sub ScheduleIE-12(c))	13,76,870.00	17,31,607.00
2304000	Hire Charges (Sub ScheduleIE-12(d))	25,11,493.00	25,23,198.00
2305000	Repairs & Maintenance - Infrastructure Assets (Sub ScheduleIE-12	9,86,31,944.00	5,97,89,832.00
2305100	Repairs & Maintenance - Civic Amenities (Sub ScheduleIE-12(f))	85,47,123.00	44,69,100.00
2305200	Repairs & Maintenance - Building (Sub ScheduleIE-12(g))	65,25,801.00	62,89,339.00
2305300	Repairs & Maintenance - Vehicles (Sub ScheduleIE-12(h))	80,46,533.76	59,47,595.00
2305500	Repairs & Maintenance - Office Equipments (Sub ScheduleIE-12(i))	50,64,445.00	61,00,790.00
2308000	Other Operating & Maintenance Expenses (Sub ScheduleIE-12(j))	2,68,44,806.00	1,52,93,900.00
	Total Operations & Maintenance	29,41,63,363.76	23,19,75,972.25

IE-13 240 - Interest & Finance Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2401000	Interest on Loans From Central Govt.		
2402000	Interest on Loans From State Govt.		
2402002	Life Insurance Corporation of India (LIC)		
2402003	Guarantee Fees		
2403000	Interest on Loans From Govt. Bodies & Associations		
2404000	Interest on Loans From International Agencies		
2405002	Interest on Loans From Banks & other Financial Institutions	7,45,622.00	4,51,184.00
2405004	Interest & Late fees Duties & Taxes		
2406000	Other Interest		
2407000	Bank Charges	47,178.59	1,87,700.37
2408002	Other Finance Charges		
2408003	Other Finance Charges		
2408004	Rajeev Awas Peoject Work		
	Total Interest & Finance Charges	7,92,800.59	6,38,884.37

IE-14 250 - Program Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2502000	Own Programs (Sub Schedule IE-14(a))	32,17,933.00	44,26,631.00
2503000	Share in Programs of others		
	Total Programme Expenses	32,17,933.00	44,26,631.00



**Municipal Corporation Satna
Income & Expenditure Account
For The Financial Year 2021-22**

IE-15 260 - Revenue Grants, Contribution and Subsidies

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2601000	Grants [specify details] (Sub Schedule IE-15(a))	6,73,600.00	20,58,679.00
2602000	Contributions [specify details]	-	-
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	6,73,600.00	20,58,679.00

IE-16 270 - Provision For Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2701000	Provisions for doubtful receivables	-	-
2702000	Provision for other assets	-	-
2703000	Revenues written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

IE-17 271 - Miscellaneous Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2711000	Loss on disposal of Assets	-	-
2712000	Loss on disposal of Investments	-	-
2718000	Other Miscellaneous Expenses Stores Consumed	0	0
	Total Miscellaneous Expenses	-	-

IE-18 272 Depreciation

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
27220	Depreciation		
2722000	Depreciation On assets	-	33,18,32,741.70
	Total>>>>>	-	33,18,32,741.70

IE-19 285 Prior period items

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
	NIL		
	Total >>>>>		



Sub Schedules Forming
Part Of Income Expenditure

Municipal Corporation Satna (M.P.)
Income & Expenditure Account
For The Financial Year 2021-22

Schedule IE-1 (a) : Tax Revenue

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1101101	Advertisement Tax	26,38,298.00	12,93,380.00
	Total Refund and remission of tax revenues.	26,38,298.00	12,93,380.00

Sub Schedule IE-1 (b) Property Tax

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1100101	Property Tax Current Year	16,28,99,697.34	20,20,64,006.60
1100131	Samekit Tax Current Year	55,19,113.00	51,84,447.00
1100601	Educational Cess	92,16,772.00	87,41,777.00
1108022	Water User Charges on P. Tax	5,59,377.00	7,25,135.00
1108021	Urban Development Cess on Property Tax	33,78,312.00	31,60,941.00
1108023	Property Tax On Garbage Fees	90,52,990.00	74,71,358.00
	Total	19,06,26,261.34	22,73,47,664.60

Sub Schedule IE-1 (c) Water tax

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1100201	Water Tax Current Year	3,34,54,428.93	5,42,70,000.00
	Total	3,34,54,428.93	5,42,70,000.00

Sub Schedule IE-1 (d) Export Tax

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1101301	Export Tax	12,41,000.00	12,43,000.00
	Total	12,41,000.00	12,43,000.00

Sub Schedule IE-1 (e) Other tax

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1108002	Show Tax	1,61,100.00	
1108055	Mobile Tower Tax		18,75,000.00
1108053	Disk & Cable TV Tax		
	Total	1,61,100.00	18,75,000.00



Sub Schedule-IE-2(a)

IE-2 120-Assigned Revenue & Compensation

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
12100	Taxes and Duties collected by others		
1201011	Stamp Duty Mudrank Shulk	3,24,41,304.00	2,99,41,000.00
1201003	Passenger Tax Compensation	58,66,000.00	66,82,000.00
1201004	Entertainment Tax	-	1,00,250.00
		3,83,07,304.00	3,67,23,250.00
12020	Compensation in Lieu of Taxes & Duties		
1202001	Octroi Compensation	52,39,40,250.00	49,27,51,772.00
1202002	PWD Damage Compensation		
		52,39,40,250.00	49,27,51,772.00
	Total >>>>>	56,22,47,554.00	52,94,75,022.00

Sub Schedule IE-3(a) Rent From Civic Amenities

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1301001	Marker Rent (Sitting Rent)	17,02,699.00	10,05,991.00
1301002	Shopping Complex Rent	1,81,03,269.00	2,03,68,894.00
1301003	Community Hall Rent	8,41,220.00	2,30,141.00
1301005	Machine JCB Hire Charges	40,000.00	-
1301050	Premium- Shop/Other	90,62,809.00	69,42,332.00
1301001	Service Tax / GST Recover	-	-
	Total	2,97,49,997.00	2,85,47,358.00

Sub schedule IE-3(b) Rent From Office Building

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1302001	House Rent		
	Total	-	-

Sub Schedule IE-3 (c) Rent From Lease Of Land

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1304001	Lease of Land Rent		-
	Total	-	-

Sub Schedule IE-3 (d) Other Rent

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1308021	Staff Quarter Rent	2,85,581.00	2,58,065.00
	Total	2,85,581.00	2,58,065.00

Sub Schedule IE-4(a) Empanelment & Registration Fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401002	Empl & Insp. Fee Colony (Ashray Shulk)	3,000.00	1,785.00
	Total	3,000.00	1,785.00



Sub Schedule IE-4(b) License Fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401101	License Fees -Trade & Other	5,22,255.00	6,27,967.00
1401102	License Fees -Restaurant/Hotel	-	-
1401122	License Fees- Food Beverages	2,000.00	-
1401121	License Fees- Nursing Home/Hospital	-	-
1401105	License Fees- Shop	-	-
1401106	Bhavan Nirman/Anugnya	-	-
1401112	Fish Plan	-	-
1401116	License Fees - Leasing & Pond	-	-
1401123	License Fees -Floor Mill /Other	-	-
1401124	License Fees-Medical Shop	-	-
1401125	License Fees- Petrol Pump	-	-
	Total	5,24,255.00	6,27,967.00

Sub Schedule IE-4 (c) Fees From Grants of Permit

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401201	Building Plan Permission Fees	3,98,49,564.50	1,82,72,560.13
	Total	3,98,49,564.50	1,82,72,560.13

Sub Schedule IE-4(d) Fees From Certificate or Extracts

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401301	Pratilipi /Nakal / Certificate Shulk		
1401309	Copy Of Cert./ Extract	3,530.00	19,410.00
1401302	Fee-Birth & Death Registration	7,462.00	
1401303	Building Ownership Certificate Fees	32,750.00	52,500.00
1401311	Marriage Reg	43,742.00	71,910.00
	Total	43,742.00	71,910.00

Sub Schedule IE-4(e) Development Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401401	Development Charges		
1401403	Demolition Charges		
	Total	-	-



Sub Schedule IE-4 (f) Regulation Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1401501	Encroachment Fees Regularization Fees	2,300.00	10,450.00
1401502	Agreement Fees Regularization Fees	1,00,000.00	
	Total	1,02,300.00	10,450.00

Sub Schedule IE-4 (g) Penalty Fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1402000	Penalty Received	-	-
1402004	Penalty & Fine- Other Spot Fine	73,150.00	
	Total	73,150.00	-

Sub Schedule IE-4 (h) Other fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1404000	LWF Fees	750.00	0
1404005	Mutation Fee	10,98,220.00	6,00,025.00
1404009	Cattle Pounding Fees		
1404011	Meter Connection Charges		
1404017	Connection Charges-Water Supply	58,494.00	
1404013	Application Fees	-	1,641.00
1404014	Misc. - Fees		
1404022	RTI Act Fees (Suchna Adhikar Fees)	5,496.00	7,105.00
	Total	11,62,960.00	6,08,771.00

Sub Schedule IE-4 (i) User Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1405001	Litter & Debris Collection Charges	9,10,921.00	15,39,220.00
1405002	Septic Tank Cleaning Charges	-	78,000.00
1405007	Parking Contract Fee		
1405009	Water Supply by Tanker	2,32,200.00	11,39,062.00
1405012	Parking Charges	22,82,187.00	2,07,400.00
1405021	Mining Royalty	-	25,142.00
1405028	Fire Extinguishing	2,18,997.00	1,19,665.00
	Total	36,44,305.00	31,08,489.00

Sub Schedule IE-4 (j) Entry Fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1406002	Park Entry Fees	3,34,765.00	6,73,860.16
1407004	Services Charges	-	
	Total	3,34,765.00	6,73,860.16



Sub Schedule IE-4 (K) Service/ Administrative Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1407007	Encroachment of Removal Charges	2,29,250.00	300.00
	Total	2,29,250.00	300.00

Sub Schedule IE-4 (L) Other Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
	Total	-	-

Sub Schedule-IE-5(a) Income Form Products

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1501000	Sale - Animal Bone , Leather	-	2,750.00
1501002	Tree Cutting Shulk	11,000.00	62,500.00
1503001	Old News Paper Sales	-	-
	Total	11,000.00	65,250.00

Sub Schedule IE-5(b) Income From Sale Of From & Publication

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1501101	Tender Sale	18,99,400.00	31,43,100.00
1501102	Ration Card Fees	4,515.00	7,180.00
	Total	19,03,915.00	31,50,280.00

Sub Schedule IE-5 (c) Income From Scrap Sale

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1501201	Obsolete Stores Sales	14,775.00	27,825.00
	Total	14,775.00	27,825.00

Sub Schedule IE-5 (d) Income From Hire Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1504001	JCB Machine Rent / Road Roller Rent	-	4,000.00
1504002	Fire Vehicles Shulk	-	-
	Total	-	4,000.00



Sub Schedule IE-7(a)
IE-7 170 - Income From Investments

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
1701001	Interest on FDR	9,22,515.00	18,42,419.00
	Total >>>>>	9,22,515.00	18,42,419.00

Sub Schedule-IE-8(a)
Interest From Bank Accounts

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
17011	Interest From Bank Account		
1701000	Advance Interest	-	3,05,197.00
1711011	Interest Saving Bank Account	1,50,94,422.00	1,29,68,467.87
1712051	Interest - Other Loan & Adv. To Employee	25,110.00	55,180.00
	Total >>>>>	1,51,19,532.00	1,33,28,844.87

Sub Schedule-IE-9(a)
Miscellaneous Income

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
180 80 90	Misc. Income	7,61,892.33	10,42,242.00
	Total >>>>>	7,61,892.33	10,42,242.00

Sub schedule IE-10(a)-Salary, Wages & Bonus

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2101031	Bonus & Ex - Gratia	3,00,000.00	1,86,300.00
2101011	7th Salaries / Arrears	1,29,02,946.00	56,70,299.00
2101011	Salaries & Allowance - Staff	18,79,09,931.00	20,15,60,869.00
2101011	Salaries & Allowance - Regulation	1,83,26,480.00	1,90,22,227.00
2101021	Wages Master Employee	10,86,98,053.00	11,22,47,309.00
	Total	32,81,37,410.00	33,86,87,004.00

Sub schedule IE-10(b)-Benefits and Allowance

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2102001	Remuneration Mayor / Chairman & Parshad		
2102011	Telephone Bhatta Parshad / Mayor		
2102041	Ganvesh Vardi		
2102071	Employee Training Expenses		
2102072	Medical Expenses	2,01,837.00	2,50,000.00
	Total	2,01,837.00	2,50,000.00



Sub schedule IE-10(c)-Pension

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2103001	Pension Upadan		-
2103002	Family Pension Contribution	9,33,06,919.00	9,73,83,252.00
	Total	9,33,06,919.00	9,73,83,252.00

Sub schedule IE-10(d)-Other Terminal & Retirement Benefits

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2104011	Salary Leave Encashment	53,64,402.00	1,21,99,987.00
2104001	Death Cum Retirement Benefit		-
	Total>>>>	53,64,402.00	1,21,99,987.00

Sub Schedule IE-11(a) Rent Rates & Taxes

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2201011	Service Tax / GST	3,93,19,861.24	-
2201012	Nazool Bhu Lease Rent		
	Total	39319861.24	0.00

Sub Schedule IE-11(b) Communication Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2201201	Telephone / Mobile Exps.	1,69,169.00	1,55,151.00
2201204	Postage & Letter Exp.	15,000.00	19,427.00
2201205	Internet Website	1,94,666.00	4,30,574.00
	Total	3,78,835.00	6,05,152.00

Sub Schedule IE-11(c) Books & Periodicals

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2202001	News Paper & Magazine	1,44,860.00	
2202002	Library & Books	-	16,810.00
	Total	1,44,860.00	16,810.00

Sub Schedule IE-11(d) Printing & Stationary Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2202101	Printing Exp.	4,88,106.00	2,55,404.00
2202102	Stationery Material	9,16,544.00	5,38,106.00
2202103	Computer & Printing Repairs & Maintenance	9,53,592.00	2,32,365.00
2202102	Hording Bainer Printing & Purchases Exps	69,508.00	28,648.00
2202104	Photocopy & Other Exp.	-	
	Total	24,27,750.00	10,54,523.00



Sub Schedule IE-11(e) Travelling & Conveyance

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2203005	Travel & Conveyance - Staff	58,139.00	67,959.00
2203003	Travel & Conveyance - Commissioner	13,232.00	
2203004	Travel & Conveyance - Officers	24,905.00	
2203011	Fuel, Petrol & Diesel - Own Vehicles		
2304003	Vehicles Hire & Expenses		
	Total	96,276.00	67,959.00

Sub Schedule IE-11(f) Insurance

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2204002	Insurance Vehicle	10,19,214.74	13,65,029.00
	Total	10,19,214.74	13,65,029.00

Sub Schedule IE-11(g) Legal Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2205100	Audit Fees (Account Examination Fees)	12,00,000.00	46,00,000.00
2205101	Legal Fees	2,61,000.00	2,33,440.00
	Total	14,61,000.00	48,33,440.00

Sub Schedule IE-11 (h) Professional & Other Fees

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2205251	Consultancy Fees Charges	-	8,01,772.00
2205200	City Manager Membership Fees	25,000.00	25,000.00
2205252	E- Nagar Palika Fees	-	25,00,002.00
	Total	25,000.00	33,26,774.00

Sub Schedule IE-11 (i) Advertisement & Publicity

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2206001	Advertisement & Prasar Expenses	26,36,544.00	30,05,269.00
2206002	Advertisement Exp. Nivida		
2206004	Prasar Exp. Photography		
2206011	Publicity Exps. Video/ Photo Graphy	4,24,240.00	1,32,170.00
	Total	30,60,784.00	31,37,439.00



Sub Schedule IE-11(k) Other Administrative Expenses

		(Amount In Rupees)	
Account Code	Particulars	31.03.2022	31.03.2021
2208001	Meeting Exps. MIC/ PIC	-	41,850.00
2208002	Meeting Exps.-Other	-	-
2208003	Honorarium /Sitting Fees MIC /PIC	-	2,89,000.00
2208004	Honorarium /Sitting Fees NULM	2,34,000.00	2,34,000.00
2208051	Misc. . Exps.	-	5,64,839.80
2208009	220 80 52 EPF Painal & Damage Charges	-	8,31,529.00
2208010	Akasmikta PWD Sec.	-	-
2208011	Akasmikta Store Sec.	-	-
2208012	220 80 53 Income Tax Penalty & Interest	-	-
2208013	Akasmikta Vehicles Workshop	-	-
2208052	EPF Administrative Charges	1,51,733.00	-
2208051	220 80 51 Misc. . Exps.	11,000.00	-
2502006	Alav Management Exp.	-	-
	Total	3,96,733.00	19,61,218.80

Sub Schedule IE-12(a) Power & Fuel

		(Amount In Rupees)	
Account Code	Particulars	31.03.2022	31.03.2021
2301001	Electric Bill Water Work / Water pump	97,33,641.00	91,74,713.00
2301002	Electric bill Street Light	3,44,14,215.00	5,79,73,944.00
2301005	Electrical TC Connection/ Charges	16,72,868.00	1,95,631.25
2301011	Fuel ,Petrol Diesel Health Vehicles	-	58,78,061.00
230 30 12	Fuel , Petrol& Diesel - Own Vehicles	-	21,06,679.00
2301013	Fuel ,Petrol Diesel Exps.	1,58,43,693.00	35,42,192.00
2301016	Electrical Expenses HT Connection	6,19,08,579.00	4,78,16,194.00
	Total	12,35,72,996.00	12,66,87,414.25

Sub Schedule IE-12(b) Bulk Purchases

		(Amount In Rupees)	
Account Code	Particulars	31.03.2022	31.03.2021
2302001	Raw water Bulk Purchases	99,94,125.00	-
2302002	Water Treatment Chemical Purchases	13,69,908.00	20,02,873.00
2302003	Keet Nashak Material/Chemical	10,51,246.00	-
2302010	Powder Bulk Purchases	1,02,000.00	2,69,850.00
2302020	Sanitation / Convency Material Pur.	5,24,073.00	8,70,474.00
2302061	Bulk Purchases Uniform	-	-
	Total	1,30,41,352.00	31,43,197.00

Sub Schedule IE-12(c) Consumption Of Store Expenses

		(Amount In Rupees)	
Account Code	Particulars	31.03.2022	31.03.2021
2303000	General Material Store Consumed	11,79,370.00	11,53,190.00
2303008	Pipe Line Fitting Material Purchased	-	-
2303009	Other(Store)	-	-
2303020	Health / Sanitation Material Consumed	1,97,500.00	5,78,417.00
	Total	13,76,870.00	17,31,607.00



Sub Schedule IE-12 (d) Hire Charges

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
		-	4,850.00
2304001	Hire Charges - Machinery		
2304002	Hire Charges- Vehicle		25,18,348.00
2304003	Vehicles Hire & Expenses	25,11,493.00	25,23,198.00
	Total	25,11,493.00	

Sub Schedule IE-12(e) R & M Infrastructure Assets

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2305001	R&M RCC / PCC Road	76,68,190.00	1,20,60,028.00
2305002	R&M WBM Road	1,00,55,662.00	19,81,134.00
2305002	Road Divider/Rolling	2,97,562.00	18,57,893.00
2305005	Ground /Campus RCC & Pavers	74,83,077.00	47,82,868.00
2305004	Culvert & Flyover	-	13,80,295.00
2305010	R&M Chauraha / Traffic	77,928.00	10,62,105.00
2305012	R& M Open Drain	57,44,576.00	4,44,633.00
2305020	R&M Waterways Building / PHE	39,121.00	34,19,874.00
2305021	R&M Waterways (Anikat)	9,73,727.00	
2305022	R&M Borewell		
2305023	R&M Open Well	57,330.00	
2305023	R&M Street Light /Lamp		
2305024	R&M Water Reservoir		
2305026	R& M Water Pump	8,57,823.00	33,59,950.00
2305025	R&M Waterways (UIDSSMT)	5,82,17,910.00	
2305027	R&M Water Dist. Pipe Line	60,31,579.00	1,25,15,806.00
2305028	R&M Hand Pump	6,15,562.00	1,94,606.00
2305033	R&M Electrical Transformer	-	3,12,216.00
2305035	R&M Public Light High Musk	9,800.00	78,70,065.00
2305018	SBM Infr. /Butification	-	80,37,752.00
2305051	R&M Garbage Equipment	4,19,200.00	
2305055	Garbage Plant / Station	82,897.00	4,72,172.00
2305055	R&M Garbage Compactor	-	38,435.00
	Total	9,86,31,944.00	5,97,89,832.00

Sub Schedule IE-12 (f) R & M Civic Amenities

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2305101	R&M Park Nurseries & Garden	29,46,796.00	7,94,308.00
2305102	R&M Lakes & Pods	25,47,403.00	14,12,591.00
2305103	R&M Playground Stadium	-	
2305121	R&M Public Toilet	30,52,924.00	22,62,201.00
2305105	R&M Parking Area		
	Total	85,47,123.00	44,69,100.00



Sub Schedule IE-12 (g) R & M Building

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
2305201	R&M Building Office	4,13,700.00	18,36,582.00
2305202	R&M Building Community Hall	6,74,825.00	16,08,782.00
2305204	R&M Building Night Shelter	1,05,800.00	1,94,000.00
2305209	R&M Building - Employee	13,81,470.00	2,10,521.00
2305221	R&M Building Temple	1,36,848.00	
2305222	R&M Burial/Cremation/ Shyamshan Ghat		
2305230	R&M Building Bus Stand	16,41,635.00	
2305226	R&M Building Library		
2305227	R&M Building School	-	8,91,757.00
2305280	R&M Boundary Wall & Facing	21,71,523.00	15,47,697.00
	Total	65,25,801.00	62,89,339.00

Sub Schedule IE-12 (h) R & M Vehicle Repairing

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
2305301	R&M Motor Car/ Other Vehicle	67,09,603.00	1,87,502.00
2305304	Vehicles Repairing Turks Health Sec.	19,240.76	49,01,475.00
2305305	Vehicles Repairs Tanker		
2305356	R&M - Cart/ Hand Trolley	6,87,690.00	7,22,361.00
2305309	R&M Tractor	-	5,519.00
2305308	Vehicle Repairs Fire bridge / Tanker	6,30,000.00	1,23,688.00
2305309	Vehicle Repairs Water Vehicles /Safai Vehicles		
2305311	R&M Electrical Vehicle	-	7,050.00
	Total	80,46,533.76	59,47,595.00

Sub Schedule IE-12 (i) R & M Office Equipments

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
2305409	R&M Other Furniture	22,23,552.00	93,865.00
2305602	R&M Electrical Fittings	7,36,851.00	14,93,921.00
2305502	R&M Computer/ Printer	6,01,127.00	15,99,014.00
2305501	R&M AC (Air Conditioner)	2,81,085.00	25,311.00
2305703	R&M JCB	86,432.00	1,11,263.00
230 57 04	R&M Machinery & Other Equipment	6,37,840.00	1,31,573.00
2305760	R&M Motor Pump	3,01,880.00	23,19,624.00
2305509	R&M Other Office Equipment	-	2,95,728.00
2305763	Fire Extinguishing / Equipment	1,95,678.00	30,491.00
	Total	50,64,445.00	61,00,790.00

Sub Schedule IE-12 (j) R & M Other Repairing

(Amount In Rupees)			
Account Code	Particulars	31.03.2022	31.03.2021
2308003	O&M Garbage & Cleaning Exps.	2,58,65,897.00	1,51,95,522.00
2308005	O&M Water Tanker		
2308001	O&M Water Purification Charges	-	74,378.00
2308010	O&M Deendayal Rasoi	9,78,909.00	
2308080	O&M Cattle Pounding	-	24,000.00
	Total	2,68,44,806.00	1,52,93,900.00



Sub Schedule IE-14 (a) Own & Other Program Expenses

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2502002	Program Exp. Personal Other	28,65,133.00	19,30,513.00
2503080	SBM Surway Program	3,52,800.00	20,77,217.00
2502007	Program Expenses Judo, Karate, Handicap)		
2501001	MP/MLA ELECTION	-	4,18,901.00
	Total	32,17,933.00	44,26,631.00

Sub Schedule IE-15 (a) Revenue Grants, contribution and Subsidies

(Amount In Rupees)

Account Code	Particulars	31.03.2022	31.03.2021
2601001	Sambal Scheme Grant	-	-
2601002	Tanning Exps, (NULM)	5,85,600.00	20,58,679.00
2601056	NULM SEP	88,000.00	
	Total	6,73,600.00	20,58,679.00



SATNA MUNICIPAL CORPORATION
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year	Previous Year	HEAD OF ACCOUNT	Schedules	Current Year	Previous Year
Opening Balances				Opening Balances			
Cash Balances (Including Imprest)		232.00	60,232.00	OD/Cheque Outstanding A/c			
Balances with Banks		86,96,01,281.90	65,83,96,719.77	Balances with Banks			
OPERATING RECEIPTS				OPERATING PAYMENTS			
Tax Revenue	RP - 1	15,97,45,264.27	10,92,84,327.60	Establishment Expenses	RP - 10	10,44,06,393.00	12,43,97,742.00
Assigned Revenues And Compensation	RP - 2	46,63,94,685.00	40,74,04,968.00	Administrative Expenses	RP - 11	15,56,596.00	19,31,175.80
Rental Income From Municipal Properties	RP - 3	4,44,04,734.00	3,23,71,458.00	Operations And Maintenance	RP - 12	1,00,01,312.00	6,536.00
Fees And User Charges	RP - 4	4,59,67,291.50	2,33,76,092.29	Interest And Finance Charges	RP - 13	91,078.59	2,05,108.37
Sales And Hire Charges	RP - 5	19,29,690.00	32,47,355.00	Programme Expenses	RP - 14	11,100.00	-
Revenue Grants, Contribution And Subsidies	RP - 6	-	10,000.00	Revenue Grants, Contribution And Subsidies	RP - 15	-	-
Income From Investments	RP - 7	9,22,515.00	18,42,419.00	Purchase of Stores	RP - 16	-	-
Interest Earned	RP - 8	1,50,94,422.00	1,29,68,467.87	Prior-Period Expenses (Net)	RP - 17	-	-
Other Income	RP - 9	65,21,089.55	21,18,363.98				
NON-OPERATING RECEIPTS				NON-OPERATING PAYMENTS			
Municipal Fund				Municipal Fund		-	-
Loans Received	RP - 18	(21,16,611.00)	(17,72,810.00)	Opening Balance Adjustment Municipal (General Fund)	RP - 25	-	-
Deposits Received	RP - 19	1,33,63,400.00	1,06,08,762.00	Earmarked Funds	RP - 26	-	-
Grant and Contribution for Specific Purposes	RP - 20	68,38,89,640.00	51,22,86,367.00	Acquisition / Purchase of Fixed Assets -			
Earmarked Funds	RP - 21	-	-	Capital Work in Progress			
Reserve Fund		3,51,900.00	-	Grant and Contribution for Specific Purposes	RP - 27	16,72,16,074.23	11,30,33,646.85
Realisation of Investment- Special Fund Net		-	-	Other Payables - Sundry Creditors	RP - 24	91,00,89,447.14	77,51,30,575.45
Deposit Works	RP - 22	-	-	Realisation of Investment- Special Fund Net		-	-
Realisation of Sundry Debtors	RP - 23	24,70,57,754.00	11,65,58,761.86	Loan & Advance	RP-28	16,93,770.00	44,55,186.00
				Loans Repayment			-
				Closing Balances			
				Cash Balances (Including Imprest)		232.00	232.00
				Balances with Banks / Treasury		1,35,80,61,285.26	86,96,01,281.90
TOTAL		2,55,31,27,288.22	1,88,87,61,484.37	TOTAL		2,55,31,27,288.22	1,88,87,61,484.37

Accountant
Municipal Corporation
SATNA (M.P.)

उपनियुक्त (वित्त)
नगरपालिका निगम
झारखण्ड (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)



SATNA MUNICIPAL CORPORATION

SCHEDULE RP - 1: Tax Revenue
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1100100	Property Tax	12,22,50,437.34	8,65,12,458.60
1100200	Water Tax	3,34,54,428.93	1,82,85,379.00
1100300	Export Tax	26,38,298.00	12,43,000.00
1101100	Advertisement Tax	12,41,000.00	13,68,490.00
1108000	Other Taxes	1,61,100.00	18,75,000.00
	TOTAL TAX REVENUE	15,97,45,264.27	10,92,84,327.60
	Less: Remission and Refund	-	-
	Sub - Total	-	-
	TOTAL TAX REVENUE	15,97,45,264.27	10,92,84,327.60

SCHEDULE RP - 2 : Assigned Revenues & Compensation
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1201001	1201001 Entertainment Tax - Assigned Revenue	-	1,00,250.00
1201011	1201011 Stamp Duty On Transfer Of Properties	3,24,41,304.00	2,99,41,000.00
1201022	1201022 Passenger Tax	58,66,000.00	66,82,000.00
1202001	1202001 Octroi Compensation	42,80,87,381.00	37,06,81,718.00
1202001	1202002 PWD Damage Compensation		
	Total Assigned Revenues & Compensation	46,63,94,685.00	40,74,04,968.00

SCHEDULE RP - 3: Rental Income from Municipal Properties
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1301000	Rent From Civic Amenities	4,44,57,412.00	3,33,13,058.00
1308000	Other Rent	22,341.00	-
1304000	Rent From Lease Of Lands		
	Sub - Total	4,44,79,753.00	3,33,13,058.00
	Less: Rent Remission and Refund	75,019.00	9,41,600.00
	Sub - Total	4,44,04,734.00	3,23,71,458.00
	Total Rental Income from Municipal Properties	4,44,04,734.00	3,23,71,458.00



SCHEDULE RP - 4: Fees and User Charges - Income Head Wise
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1401100	Licensing Fees	5,24,255.00	6,27,967.00
1401300	Fee For Certificate Or Extract	43,742.00	71,910.00
1401400	Empanelment & Registration Fee	3,000.00	9,06,491.00
1401500	Regularisation Fees	1,02,300.00	10,450.00
1402000	Penalties And Fines	73,150.00	
1404000	Fees From Grants of Permit	3,98,49,564.50	1,82,72,560.12
1405000	Development Charges		
1406000	Entry Fees	3,34,765.00	6,73,860.16
1407000	Service / Administrative Charges	2,29,250.00	300.00
1408000	Other Charges	11,62,960.00	6,08,771.00
1401201	User Charges	36,44,305.00	31,08,489.00
	Sub - Total	4,59,67,291.50	2,42,80,798.29
	Less: Fee Remission and Refund	-	9,04,706.00
	Sub - Total	4,59,67,291.50	2,33,76,092.29
	Total Income from Fees & User Charges	4,59,67,291.50	2,33,76,092.29

SCHEDULE RP - 5: Sale & Hire Charges
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1501100	Sale Of Forms And Publications	19,03,915.00	31,50,280.00
1501000	Sale of Product	11,000.00	62,500.00
15040101	Mchine JCB Hire Charges	-	4,000.00
150 120 1	Obsolete Stores Sales	14,775.00	30,575.00
	Total Income from Sale & Hire Charges	19,29,690.00	32,47,355.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1601000	Revenue Grants	-	10,000.00
	Total Revenue Grants, Contributions & Subsidies	-	10,000.00

SCHEDULE RP - 7: Income from Investments - General Fund
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
17010	Interest	9,22,515.00	18,42,419.00
17010	Accrued Interest on FDR	-	-
	Total Income from Investments	9,22,515.00	18,42,419.00



SCHEDULE RP - 8: Interest Earned
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1710000	Interest From Bank Account	1,50,94,422.00	1,29,68,467.87
Total - Interest Earned		1,50,94,422.00	1,29,68,467.87

SCHEDULE RP - 9: Other Income
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
1808000	Other Income	65,34,529.55	21,18,363.98
1802000	180 20 Insurance Claim Recovery	(13,440.00)	
Total - Other Income		65,21,089.55	21,18,363.98

SCHEDULE RP - 10: Establishment Expenses
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2101000	Salaries, Wages And Bonus	9,88,31,224.00	12,44,06,980.00
2102000	Benefits And Allowances	2,12,737.00	
2103000	Pension		
2104000	Other Terminal And Retirement Benefits	55,43,976.00	
Sub total		10,45,87,937.00	12,44,06,980.00
Less:			
2101000	Salary, Wages & Bonus	1,970.00	9,238.00
2104000	Other Terminal & Retirement Benefits	1,79,574.00	
Sub total		1,81,544.00	9,238.00
Total - Establishment Expenses		10,44,06,393.00	12,43,97,742.00

SCHEDULE RP - 11: Administrative Expenses
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2201000	Nazool / Bhu Lease Rent	13,416.00	
2201200	Communication Expenses	15,000.00	19,427.00
2202100	Printing And Stationary	1,440.00	
2203000	Travelling And Conveyance	90,186.00	67,959.00
2204000	Insurance		
2205100	Interest & Penalty Recovery		
2205002	Audit Fess	12,00,000.00	10,00,000.00
22051000	Legal Fees	760.00	
2206000	Advertisement And Publicity		
2208000	Other Administrative Exp	2,45,000.00	8,52,790.00
Sub total		15,65,802.00	19,40,176.00
Less:			
2203000	Other Administrative Exp	9,206.00	9,000.20
Sub total		9,206.00	9,000.20
Total - Administrative Expenses		15,56,596.00	19,31,175.80

SCHEDULE RP - 12: Operations & Maintenance Expenses



(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2302000	Bulk Purchase	99,94,125.00	
2303000	Consumption Of Store	2,500.00	
2304003	Vehicles Hire & Expenses		
2305000	Repair And Maintainance-Infrastructure Asset		
2305100	Repair And Maintainance-Civic Amenities		
2305200	Repair And Maintainance-Buildings		
2305300	Repair And Maintainance-Vehicles		
2305500	Repair And Maintainance-Electrical Appliances		
2308000	Other Operating & Maint Exp	4,687.00	6,536.00
2301000	Power And Fuel		6,536.00
	Sub Total	1,00,01,312.00	6,536.00
2305000	Repairs & Maintenance Infrastructure Assset		
	Sub Total	-	-
Total - Operations & Maintenance Expenses		1,00,01,312.00	6,536.00

SCHEDULE RP - 13: Interest & Finance Charges

(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2407000	Bank Charges	47,178.59	1,87,800.37
2405000	Interest & Penalty	43,900.00	17,308.00
Total - Interest & Finance Charges		91,078.59	2,05,108.37

SCHEDULE RP - 14: Programme Expenses

(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2503000	Training Expenses		
2503000	Own Programme		
25030	Share In Programme Of Others	11,100.00	-
Total - Programme Expenses		11,100.00	-

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies

(For the year ending on 31.03.2022)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
2602000	Grants	-	-
Total - Revenue Grants, Contributions & Subsidies		-	-



SATNA MUNICIPAL CORPORATION

SCHEDULE RP - 16: Stores Purchased
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
4301000	Stores - PHE	-	-
	Stores - Aushdhalya	-	-
Total - Stores Purchased		-	-

SCHEDULE RP - 17: Prepaid Exp (Net)
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
4400000	Prepaid Expenses	-	-
	Sub - Total Expenses (b)	-	-
	Total - Prepaid Exp (Net) (a-b)	-	-

SATNA MUNICIPAL CORPORATION

SCHEDULE RP - 18: Loan Received (net)
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3312000	Loan from State Government	-	-
3313000	Sub Total	-	-
	Loan from Other Government Agencies	21,16,611.00	17,72,810.00
	Less: Repayment during the year		
	Other Loan		
Total - Loans Received		(21,16,611.00)	(17,72,810.00)

SCHEDULE RP - 19: Deposits Received (Net)
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3401001	Earnest Money		
3401011	Security Deposit	1,35,68,372.00	1,06,08,762.00
3401011	Security Deposit	(2,04,972.00)	
Total - Deposits Received (Net)		1,33,63,400.00	1,06,08,762.00



SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3202000	Grant from Government	68,38,89,640.00	51,22,86,367.00
Total - Grant & Contribution for Specific Purpose		68,38,89,640.00	51,22,86,367.00

SATNA MUNICIPAL CORPORATION

SCHEDULE RP - 21: Earmarked Funds Received
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3117000	Trust Agency	-	-
3111000	Social Security Fund	-	-
Total - Earmarked Funds Received		-	-

SCHEDULE RP - 22: Deposits Works (Net)
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3411000	Civil Works	-	-
3418000	Others	-	-
Total - Deposits Works (Net)		-	-

SCHEDULE RP - 23: Realisation of Sundry Debtors (Net), Loan & Advances (Net), Prepaid Exp.
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
4311000	Property Tax Receivable	5,50,28,754.00	11,33,98,216.00
4315000	Water Tax Receivable	1,65,650.00	17,36,796.00
4601000	Loans & Advances	19,16,55,816.00	14,23,749.86
4605001	Shop Rent Receivable	2,07,534.00	-
Total - Realisation of Sundry Debtors		24,70,57,754.00	11,65,58,761.86



SCHEDULE RP - 24: Payment to Other Liability (Net)
(For the year ending on 31.03.2022)

		(AMOUNT IN RUPEES)	
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3501000	Creditors	64,63,39,604.00	54,52,04,764.25
3501100	Employee Liabilities	16,82,43,667.00	14,08,60,897.00
3502000	Recoveries Payable	9,91,38,427.14	9,48,93,926.20
3504000	Refund Payable		
3508000	Others MIS		
360000	Provision		
Sub Total		91,37,21,698.14	78,09,59,587.45
Less :-			
3501000	Creditors	15,70,392.00	15,31,116.00
3502000	Recoveries Payable	20,61,859.00	42,97,896.00
Sub Total		36,32,251.00	58,29,012.00
Total - Payment to Sundry Creditors (Net)		91,00,89,447.14	77,51,30,575.45

SATNA MUNICIPAL CORPORATION

SCHEDULE RP - 25: Earmarked Funds Paid
(For the year ending on 31.03.2022)

		(AMOUNT IN RUPEES)	
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3111000	Special Funds		
3117000	Trust & Agency Fund		
3101000	Social Security Fund		
4120000	UIDSSMT Project Exp.		
4120000	CM UID Road & Bridge		
4123002	Smartcity Administrative Exps.		
4123028	PMAY BLC & Other		
Total - Earmarked Funds Paid		-	-

SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets (Including WIP)
(For the year ending on 31.03.2022)

		(AMOUNT IN RUPEES)	
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
4102000	Building & Structures		
4103100	- Sewerage and Drainage		
4103200	- Water Ways		
4121000	- Assets from Specific Grants		
Total - Acquisition / Purchase of Fixed Assets		-	-

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2022)

		(AMOUNT IN RUPEES)	
Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
3201000	Grant from Government	16,72,16,074.23	11,30,33,646.85
Total - Grant & Contribution for Specific Purpose		16,72,16,074.23	11,30,33,646.85

SCHEDULE RP - 28: Loan & Advances (Net) , Prepaid Exp.
(For the year ending on 31.03.2022)

(AMOUNT IN RUPEES)



Account Code	Particulars	Current Year (21-22)	Previous Year (2020-21)
460 50 00	Advance to Vendor	5,32,164.00	4,57,109.00
460 1000	Advance to Employee & Other	11,61,606.00	19,98,077.00
Total - Grant & Contribution for Specific Purpose		16,93,770.00	44,55,186.00



Municipal Corporation, Satna (M.P.)

BANK RECONCILIATION AS ON 31-MAR-2022

No.	BANK NAME	SCHEME	Statement Status	RECO STATUS	ACCOUNT NO.	Balances As Per Cash Book As on 31.03.2022	Add (Cheque Issued, Int. Rec, CB Ent. But Not Ent. Bank)	Less (Bank Dr. C B dr. But not Ent. Bank)	Balances As Per Bank Statement 31.03.2022
1	Axis Bank Ltd (Cashless Swip Machine)	Municipal Fund	S	R	916010018038339				1,14,94,038.90
2	Axis Bank Ltd (Building Permission)	Municipal Fund	S	R	915020036709936	1,14,94,038.90			4,92,67,901.96
3	Bank Of Baroda	Municipal Fund	S	R	24820100011191	4,90,89,342.96	1,78,559.00		42,43,369.65
4	Bank Of Baroda (Dena) Bank Special Fund	Municipal Fund	S	R	87830100002577	42,43,369.65			2,79,598.00
5	ICICI Bank	Municipal Fund	S	R	043201001876	2,79,598.00			9,82,47,583.16
6	ICICI Bank	Municipal Fund	S	R	043205001729	9,82,47,583.16			5,10,05,589.21
7	Punjab National Bank	Municipal Fund	S	R	0445012100010743	5,10,05,589.21			3,88,01,478.03
8	Punjab National Bank (Krishna Nagar)	Municipal Fund	S	R	0445001100000096	3,88,01,478.03			7,52,23,279.00
9	Punjab National Bank (Reserve Fund)	Municipal Fund	S	R	625400030000020	7,52,23,279.00			53,03,35,971.61
10	State Bank Of Inida (Bihari chowk) C/A	Municipal Fund	S	R	53052151966	53,03,35,971.61			39,44,141.75
11	State Bank Of Inida	Municipal Fund	S	R	32654468897	39,44,141.75			75,15,232.80
12	United Bank Of India	Municipal Fund	S	R	1478010125543	75,15,232.80			16,87,918.00
13	Madhyanchal Gramin Bank	Municipal Fund	S	R	80018912784	16,87,918.00			43,09,174.00
14	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001400	43,09,174.00			43,09,177.00
15	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001419	43,09,177.00			43,09,177.00
16	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001428	43,09,177.00			43,09,177.00
17	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001437	43,09,177.00			43,09,176.00
18	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001446	43,09,176.00			
TOTAL						89,34,13,424.07	1,78,559.00	#	89,35,91,983.07



Municipal Corporation, Satna (M.P.)
BANK RECONCILIATION AS ON 31-MAR-2022

No.	BANK NAME	SCHEME	Statement Status	RECO STATUS	ACCOUNT NO.	Balances As Per Cash Book As on 31.03.2022	Add (Cheque Issued, Int. Rec, CB Ent. But Not Ent. Bank)	Less (Bank Dr. C B dr. But not Ent. Bank)	Balances As Per Bank Statement 31.03.2022
1	ICICI Bank Ltd	AMRUT	S	R	043201001843	29,52,711.00			29,52,711.00
2	Union Bank Of India	AMRUT	S	R	741902010001568	9,09,80,420.30			9,09,80,420.30
3	Allahabad Bank	AMRUT	S	R	50065770585				14,00,000.00
4	MD MPRDC (Amrut Scheme) DD	AMRUT	S	R		14,00,000.00			3,27,500.00
5	MD MPRDC (Amrut Scheme) FDR	AMRUT	S	R		3,27,500.00			2,03,92,376.00
6	Union Bank of India FDR	AMRUT	S	R	741903030001136	2,03,92,376.00			2,03,86,595.00
7	Union Bank of India FDR	AMRUT	S	R	741903030001137	2,03,86,595.00			2,03,83,705.00
8	Union Bank of India FDR	AMRUT	S	R	741903030001138	2,03,83,705.00			2,03,80,815.00
9	Union Bank of India FDR	AMRUT	S	R	741903030001139	2,03,80,815.00			2,03,75,035.00
10	Union Bank of India FDR	AMRUT	S	R	741903030001140	2,03,75,035.00			2,03,72,145.00
11	Union Bank of India FDR	AMRUT	S	R	741903030001141	2,03,72,145.00			2,03,66,364.00
12	Union Bank of India FDR	AMRUT	S	R	741903030001146	2,03,66,364.00			2,03,63,474.00
13	Union Bank of India FDR	AMRUT	S	R	741903030001147	2,03,63,474.00			2,03,60,584.00
14	Union Bank of India FDR	AMRUT	S	R	741903030001149	2,03,60,584.00			2,03,54,804.00
15	Union Bank of India FDR	AMRUT	S	R	741903030001151	2,03,54,804.00			2,03,51,914.00
16	Union Bank of India FDR	AMRUT	S	R	741903030001152	2,03,51,914.00			2,03,49,024.00
17	Union Bank of India FDR	AMRUT	S	R	741903030001153	2,03,49,024.00			1,66,94,263.00
18	Union Bank of India FDR	AMRUT	S	R	741903030001154	1,66,94,263.00			35,67,91,729.30
TOTAL						35,67,91,729.30	-	#	95,128.00
1	Allahabad (Indian) Bank	PMAY	S	R	50311092216	95,128.00			4,40,18,474.41
2	UNION BANK OF INDIA	PMAY	S	R	741902010007621	4,40,18,474.41			99,98,780.00
3	Allahabad Bank (Indian) FDR	PMAY	S	R	50532318471	99,98,780.00			99,98,780.00
4	Allahabad Bank (Indian) FDR	PMAY	S	R	50532370699	99,98,780.00			99,98,780.00
5	Allahabad Bank (Indian) FDR	PMAY	S	R	50532554598	99,98,780.00			99,98,780.00
6	Allahabad Bank (Indian) FDR	PMAY	S	R	50532583813	99,98,780.00			99,98,780.00
7	Allahabad Bank (Indian) FDR	PMAY	S	R	50532796297	99,98,780.00			-
8	Allahabad Bank (Indian) FDR	PMAY	S	R	50532842098	-			9,41,07,502.41
TOTAL						9,41,07,502.41	-	#	22,57,762.25
45	Bank Of Baroda	NULM	S	R	24820100008860	21,88,762.25	69,000.00		24,62,036.23
46	Axis Bank Ltd	SBM	S	R	916010037467736	-			14,97,781.00
47	Dena(BOB) Bank	IHSDP	S	R	87830100000563	24,62,036.23			2,78,985.00
48	Union Bank of India	MLA FUND	S	R	355602010402311	14,97,781.00			73,21,065.00
49	Bank of Maharashtra	APKAPANASATNA	S	R	20153835265	2,78,985.00			1,37,48,629.48
50	Bank Of Baroda	DEENDAYAL	S	R	87830100007761	73,21,065.00			69,000.00
TOTAL						1,37,48,629.48	69,000.00	#	1,35,80,61,285.26

G.TOTAL

1,35,80,61,285.26 2,47,559.00 - 1,35,83,08,844.26



SATNA MUNICIPAL CORPORATION
STATEMENT OF CASH FLOW
As at 31 st March 2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
[A] Cash Flows from operating activities		
Gross Surplus/ (deficit) over expenditure	(19,57,41,124)	(14,99,88,385)
Add: Adjustments for		
Depreciation	31,75,88,341	33,18,32,742
Interest & Finance exp.	7,92,801	6,38,884
Adj made in Net Profit		
Less: Adjustments for		
Profit on disposal of assets	-	-
Dividend Income	-	-
Investment Income	-	-
Adjusted income over expenditure before effecting changes in current assets and current Liabilities and ordinary items		
Changes in current assets and current liabilities		
Add:-		
(Increase)/Decrease In Other Current Assets	19,16,02,954	(3,17,62,531)
(Decrease)/Increase In Deposits Received	1,98,08,964	1,76,12,149
(Decrease)/Increase In Other Current Liabilities	6,85,15,038	1,70,75,081
(Decrease)/Increase In Provisions	-	-
Net cash generated from/ (used In) operating activities [A]	40,25,66,974	18,54,07,941
[B] Cash flows from Investment activities		
(purchase) of fixed assets & CWIP	(42,29,98,198)	(37,18,36,563)
(Decrease)/ Increase in Special funds/grants	-	-
(Increase)/Decrease in Earmarked funds	-	-
(purchase) of Investment	-	-
(purchase) of Loan	-	-
Add:		
proceeds from disposal of assets	-	-
proceeds from disposal of investment	-	-
Investment income received	-	-
Interest income received	-	-
Net cash generated from(used in) Investing activities (B)	(42,29,98,198)	(37,18,36,563)
[C] Cash flows from financing activities		
Add:		
Loans from banks/others received	28,78,00,917	39,92,52,720
Grant Received during year		
Less:		
Loans repaid during the period	(14,14,889)	(19,77,918)
Loans & advances to employees		
Loans to other Finance expenses		
Net cash generated from(used in) financing activities [c]	28,63,86,028	39,72,74,802
Net Increase/(decrease) In cash and cash equivalents(A+B+C)	26,59,54,804	21,08,46,179
cash and cash equivalents at beginning of period	1,35,80,61,517	86,96,01,514
cash and cash equivalents at end of period	1,62,40,16,321	1,08,04,47,693
cash and cash equivalents at the end of the year comprises of the following account balance at the end of the year:	1,35,80,61,517	86,96,01,514
Total of the breakup of cash and cash equivalents	1,35,80,61,517	86,96,01,514
equivalents		

Accountant
Municipal Corporation
SATNA (M.P.)

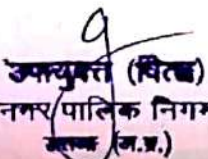
उपायुक्त (चित्त)
नगर पालिक निगम
सतना (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)



MUNICIPAL CORPORATION SATNA			
Financial Ratios			
As at 31 st march 2022			
Sr. No.	Particulars	Current Year	Previous Year
Income Ratios			
1	Tax Revenue to Total Income Ratio... (%)	25.43	32.15
2	Property & Other Taxes to Total Income Ratio... (%)	21.25	25.55
3	Octroi/Cess to Total Income Ratio... (%)	58.40	55.38
4	Assigned Revenues & Compensations to Total Income Ratio... (%)	4.27	4.13
5	Rental Income from Municipal Properties to Total Income Ratio... (%)	3.35	3.24
6	Fees & User Charges to Total Income Ratio... (%)	5.12	2.63
7	Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%)	-	-
Expense Ratios			
8	Establishment Expenses to Total Income Ratio... (%)	47.59	50.41
9	Administrative Expenses to Total Income Ratio... (%)	5.39	1.84
10	Operations & Maintenance to Total Income Ratio... (%)	32.79	26.07
11	Interest Expense to Total Income Ratio... (%)	0.09	0.07
Net Income Ratios			
12	Cash Surplus / Deficit to Total Income Ratio... (%)	-	-
Efficiency Ratios			
13	Gross Property Tax Receivables Ratio... (No. of Days)	489.44	388.96
14	Gross Cess Receivables Ratio... (No. of Days)	2,845.11	3,467.06
15	Property Tax Receivable to Property Tax Income Ratio... (%)	134.09	106.56
16	Cess Receivable to Cess Income Ratio... (%)	-	-
17	Operations & Maintenance to Gross Fixed Assets Ratio... (%)	5.77	4.77
18	Interest Expense to Loans Ratio... (%)	-	-
Leverage Ratios			
19	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	-	-
20	Interest Coverage Ratio... (times)	-	-
21	Debt Service Coverage Ratio... (times)	-	-
Investment Ratios			
22	Earmarked Fund Investments to Earmarked Funds Ratio... (%)	-	-
23	Interest on Investments Ratio... (%)	-	-
Liquidity Ratio			
24	Current Assets to Current Liabilities Ratio... (times)	4.05	4.22
Asset Ratios			
25	Fixed Assets to Total Assets Ratio... (%)	72.88	75.83
Performance Ratios			
26	Income per Employee... (Rs.)	6,87,520.08	6,81,820.91
27	Expenditure per Employee... (Rs.)	8,36,610.67	7,93,732.95
28	Income per Citizen... (Rs.)	3,177.25	3,150.91
29	Expenditure per Citizen... (Rs.)	3,866.24	3,668.09


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 SATNA (M.P.)


अध्यक्ष (वित्त)
 नगरपालिका निगम
 सातना (म.प्र.)


Commissioner
 Municipal Corporation
 SATNA (M.P.)



SATNA MUNICIPAL CORPORATION

Schedule B-21: Significant Accounting Policy and Notes to the Accounts

F.Y. 2021-22

Accounting Policies (Schedule B - 21)

The significant Accounting Policies and Principles adopted for compiling Income and Expenditure & Balance Sheet of SMC as on 31.03.2022 covers the following:

1.1 Income

1.1.1. Following are accounted on due basis (when demand is raised)

- Property and Other Related Taxes including modifications due to change in assessment
- Revenue in Water Tax.
- Samekit Tax, Shahar Vikas Upkar.
- Shiksha Upkar
- Rent from Municipal Properties

1.1.2. Following are accounted on Cash basis (when recovery made)

- Permission Fees, Permit Fees, Fess for Issuing Certificates, Building Construction Regularization Fees, Penalties and Fine.
- Collection charges or share in collection made by any other agency on behalf of State Government
- Interest element and Penalties,
- Other income

1.2. Common Accounting Principles Concerning Income Accounting

- Refunds, remissions of taxes for previous years which are received in the current year are recorded in the current year, and adjusted against the income of current year.
- Demands raised with retrospective effect are treated as to the extent it pertains to earlier year.
- Taxes and Other Income for which provisions are made are written off against the same.
- Incomes which are subject to any litigation are not included in the income of respective years, rather such incomes are provided by way of



notes to accounts.

- No provision for demand outstanding is made during the year.
- SD (Security Deposit) is recognized as income when the right for claiming refund of deposit has expired and it is forfeited.
- Most of the EMD (Earnest Money Deposit) in the form of FDR;s is not recognized as income even though the right for claiming refund is expired for vendor due lack of authority in FDR's.

1.3 Provisions for Arrears of Income

- No provision is made as prescribed in the MPMAM.

1.4 Grants

1.4.1. Revenue Grant

- General purpose Grants of a revenue nature are recognized on accrual basis.
- Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

1.4.2. Capital Grant

- Grants received towards capital expenditure are accounted on accrual basis. The amount is initially credited to a Capital Grant head under 'Liabilities' and on acquisition/ construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to 'Grant against Fixed Asset'.
- Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not result in creation of assets with ownership rights for the SMC are treated as a liability till such time it is used for the intended purpose. Upon utilisation for the intended



purpose, the extent of liability is reduced with the value of such utilization.

Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) is accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value (Rupee One).

- Income on investments made from 'Specific Grants received in advance' is recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is recognized and credited/debited to the Specific Grant.

1.5 Assets

1.5.1 Fixed Assets

Fixed assets includes Land; Parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer hardware & vehicles etc.

- Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.
- Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is accounted for at nominal value of Rs. 1/-.



- All assets costing less than Rs.5,000 (Rupees Five thousands) are expensed/charged to Income & Expenditure Account in the year of purchase, except in case of Furniture & Fixtures.
- Valuation of land is made as under:
 - Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
 - Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are accounted for at Re. 1. Where the ownership of the lands has not been transferred in favour of the SMC, but the land is in the permissive possession of the SMC, such lands is included in the Register of Land with Rs One as its value.
 - Cost of land improvements such as leveling, filling or any other developmental activity is capitalized as a part of the cost of land.
- Parks and Playgrounds are accounted for as under:

Land is pertaining to Parks and Playgrounds including the cost of development of land and other amenities in Parks and Playgrounds taken under 'Parks and Playgrounds' under group "Land". Being group "Land" no depreciation has been charged on the same.



1.6 Capital Work In Progress (CWIP)

- Assets in the nature of civil works and equipment/machinery, requiring erection/ installation, are accounted for as 'Capital Work-In-Progress account'. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets. The value of each work - in- progress includes the direct cost on material, labour, stores, and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid/accrued as on the day of the valuation is added to the total value of the work-in-progress.

1.7. Depreciation

- Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year and at half the rates which are purchased/constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year. However no assets disposed off during the accounting year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value.
- Gross Block of Roads contains the value of fully depreciated assets in their respective heads so depreciation on such expired assets has been reversed on the basis of available information.



1.8 Investment

- Investments are recognized at cost. It includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
- All long-term investments are carried / stated at their cost.
- Short-term investments are carried at their cost or market value (if quoted) whichever is lower.
- Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively

1.8.1 Investment - General Fund:

- FDR with the banks has been shown under Investment - General Fund. The amounts of FDRs have been taken on the basis of confirmation received from respective banks. /Copies of FDR. The amount includes principal and interest accrued thereon till 31.03.2022.

1.8.2 Investment - Other Fund:

- Fund received for IHSDP/ UIDSSMT and Social Security Schemes kept in Sweep Deposit Account with Bank shown as Investment – other Fund.

1.9 Stores:

- This covers the stores items procured by SMC. The cost of inventories include purchase price including expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc. The same are valued by applying FIFO method.



1.10 Other Expenditures

1.10.1 Employees Related Expenditures

- Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.
- Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized.
- Leave encashment/Pension is recognized as and when they are due for payment.
- Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued. Penal interest leviable on default in repayment of principal or payment towards interest shall be recognized on accrual basis.
- Bonus, Ex-gratia, overtime allowance, other allowances and reimbursements to the employees are recognized as and when they are due for payment.
- Contribution due towards Pension and other retirement benefit funds is recognized as an expense and a liability.

1.10.2. Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- Provisions are made at the year-end for all bills received up to a cutoff date.
- Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received. i.e Amount paid in advance (say for insurance) is treated as prepaid and shown as current assets in the Balance Sheet.



1.11 Borrowings

- Interest expenditure on loan is recognized on accrual basis.
- Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

1.12 Special Funds

- Special Funds are treated as a liability on their creation.
- Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the capital reserve fund.

7. Management Discussions and Analysis (MDA) Report

7.1 Need of MDA

Subsequent to adoption of DEAS, the corporations will be compiling the Financial Statements on regular basis along with (Notes and accounting policies which is part of such statement) schedules in respect of

- Balance Sheet
- Income and Expenditure
- Receipt and payment

The above financial statements can assist SMC management in taking appropriate decision and plan future activities. Normally, the above statements are compiled in a standard format and general reader may find it cumbersome to read. However, if the same information is provide in different manner, it would be easier for reader to understand. The team propose implement different reports of SMC in graphical form/or table form. Such presentation of critical data will provide monitoring tool and also facilitate to understand the progress against actual. Such report will assist reader to understand and in taking appropriate decisions under different conditions

For this purpose, the SMC need to develop required MIS reports on periodic basis. The



MIS reports could cover the following areas:

- Sources and application
- Composition of fixed assets
- Composition of current assets and liability
- Composition of Income
- Composition of Expenditure

Brief comments on each report

Sources and Application of Funds

This chart indicates how the funds were received and utilized over two years period.

The sources and application of fund is classified in to major heads.

The table and the chart developed are given below:

SATNA MUNICIPAL CORPORATION

(RUPEES IN CRORES)

SOURCES OF FUNDS	2021-22	2020-21	Difference
Municipal Fund	22.19	19.44	2.75
Earmarked Funds	2.25	2.25	0
Reserves	539.98	527.55	12.43
Grants for Specific Purpose	43.58	27.24	16.34
Secured Loans	23.27	23.41	-0.14
Unsecured Loans	0	0	0
TOTAL SOURCES OF FUNDS	631.27	599.89	31.38



SATNA MUNICIPAL CORPORATION**(RUPEES IN CRORES)**

APPLICATION OF FUNDS	2021-21	2020-21	Difference
Fixed Assets	226.99	235.20	-8.21
Capital work in progress	265.67	246.92	18.75
Investments-General Fund	0.00	0.00	0
Investments-Other Funds	2.08	2.08	0
Net Working Capital	136.53	115.68	20.85
TOTAL APPLICATION OF FUNDS	631.27	599.89	31.38

Composition of Income of SMC:

The Taxes, Rent, Revenue Grants and other income earned during the financial year 2021-22 is presented in the following manner. The analysis of sources of revenue will help the departments / sections to plan for better and timely recoveries of dues. It is being given in the form of PIE chart also for better understanding:

SATNA MUNICIPAL CORPORATION

	INCOME OF SMC DURING 2021-22	Rs. In Lacs	INCOME IN %
	Tax Revenue	2,281.21	25.43
	Assigned Revenue & Compensation	5,622.48	62.67
	Rental Income From Municipal properties	300.36	3.35
	Fees & User & Charges	459.67	5.12
	Sale & Hire charges	19.30	0.22
	Revenue Grants, Contributions and Subsidies	-	-
	Income from Investments	9.23	0.10
	Interest Earned	151.20	1.69
	Other incomes	128.70	1.43
	TOTAL - INCOME	8,972.14	100.00



Composition of Expenses of SMC:

Similarly expenses incurred on establishment, administration, interest paid on loans and advances etc. during the financial year is presented in the following manner. The analysis of same will help the departments / sections for better planning. It is also given in the form of PIE chart for better understanding:

	EXPENSES OF SMC FY 2021-22	Exp. In Lacs	EXPENSES IN %
	Establishment Expenses	4,270.11	39.11
	Administrative Expenses	483.30	4.43
	Operations & maintenance Expenses	2,941.63	26.94
	Interest & Finance Charges	7.93	0.07
	Programme Expenses	32.18	0.29
	Revenue Grants, Contributions and Subsidies	6.74	0.06
	Provision for Expenses	-	-
	Miscellaneous Expenses	-	-
	Depreciation	3,175.88	29.09
	TOTAL - EXPENDITURE	10,917.77	100.00



Municipal Corporation, Satna (M.P.)
BANK RECONCILIATION AS ON 31-MAR-2022

No.	BANK NAME	SCHEME	Statement Status	RECO STATUS	ACCOUNT NO.	Balances As Per Cash Book As on 31.03.2022	Add (Cheque Issued, Int. Rec, CB Ent. But Not Ent. Bank)	Less (Bank Dr CB dr But not)	Balances As Per Bank Statement 31.03.2022	Status
1	Axos Bank Ltd (Cashless Swap Machine)	Municipal Fund	S	R	916010018058339	-			-	Closed
2	Axos Bank Ltd (Building Permission)	Municipal Fund	S	R	915020036709936	1,14,94,038.90			1,14,94,038.90	Active
3	Bank Of Baroda	Municipal Fund	S	R	24820100011191	4,90,89,342.96	1,78,559.00		4,92,67,901.96	Active
4	Bank Of Baroda (Dena) Bank Spectral Fund	Municipal Fund	S	R	87830100002577	42,43,369.65			42,43,369.65	Active
5	ICICI Bank	Municipal Fund	S	R	043201001876	2,79,598.00			2,79,598.00	Active
6	ICICI Bank	Municipal Fund	S	R	043205001729	9,82,47,583.16			9,82,47,583.16	Active
7	Punjab National Bank	Municipal Fund	S	R	0445012100010743	5,10,05,589.21			5,10,05,589.21	Active
8	Punjab National Bank (Krodma Nagar)	Municipal Fund	S	R	0445001100000096	3,88,01,478.03			3,88,01,478.03	Active
9	Punjab National Bank (Reserve Fund)	Municipal Fund	S	R	625400030000020	7,52,23,279.00			7,52,23,279.00	Active
10	State Bank Of India (Bihari chowk) C/A	Municipal Fund	S	R	53052151966	53,03,35,971.61			53,03,35,971.61	Active
11	State Bank Of India	Municipal Fund	S	R	32654468897	39,44,141.75			39,44,141.75	Active
12	PNB (United Bank Of India (Lalta chowk))	Municipal Fund	S	R	1478010125543	75,15,232.80			75,15,232.80	Active
13	Madhyanchal Gramin Bank (Civil Line)	Municipal Fund	S	R	80018912784	16,87,918.00			16,87,918.00	Active
14	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001400	43,09,174.00			43,09,174.00	Active
15	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001419	43,09,177.00			43,09,177.00	Active
16	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001428	43,09,177.00			43,09,177.00	Active
17	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001437	43,09,177.00			43,09,177.00	Active
18	Punjab National Bank FDR	Municipal Fund	S	R	625400DP00001446	43,09,176.00			43,09,176.00	Active
TOTAL						89,34,13,424.07	1,78,559.00	-	89,35,91,983.07	



Municipal Corporation, Satna (M.P.)
BANK RECONCILIATION AS ON 31-MAR-2022

No.	BANK NAME	SCHEME	Statement Status	RECO STATUS	ACCOUNT NO.	Balances As Per Cash Book As on 31.03.2022	Add (Cheque Issued Int Rec, CIB Ent But Not Ent Bank)	Less (Bank Dr CB dr But not)	Balances As Per Bank Statement 31.03.2022	Status
1	ICICI Bank Ltd	AMRUT	S	R	043201001843	29,52,711.00			29,52,711.00	Active
2	Union Bank Of India	AMRUT	S	R	741903010001568	9,09,80,420.30			9,09,80,420.30	Active
3	Allahabad Bank	AMRUT	S	R	50065770585	-			-	Closed
4	MID MP RDC (Amrut Scheme) FDR	AMRUT	S	R		14,00,000.00			14,00,000.00	Active
5	MID MP RDC (Amrut Scheme) FDR	AMRUT	S	R		3,27,500.00			3,27,500.00	Active
6	Union Bank of India FDR	AMRUT	S	R	741903030001136	2,03,92,376.00			2,03,92,376.00	Active
7	Union Bank of India FDR	AMRUT	S	R	741903030001137	2,03,86,595.00			2,03,86,595.00	Active
8	Union Bank of India FDR	AMRUT	S	R	741903030001138	2,03,83,705.00			2,03,83,705.00	Active
9	Union Bank of India FDR	AMRUT	S	R	741903030001139	2,03,80,815.00			2,03,80,815.00	Active
10	Union Bank of India FDR	AMRUT	S	R	741903030001140	2,03,75,035.00			2,03,75,035.00	Active
11	Union Bank of India FDR	AMRUT	S	R	741903030001141	2,03,72,145.00			2,03,72,145.00	Active
12	Union Bank of India FDR	AMRUT	S	R	741903030001146	2,03,66,364.00			2,03,66,364.00	Active
13	Union Bank of India FDR	AMRUT	S	R	741903030001147	2,03,63,474.00			2,03,63,474.00	Active
14	Union Bank of India FDR	AMRUT	S	R	741903030001149	2,03,60,584.00			2,03,60,584.00	Active
15	Union Bank of India FDR	AMRUT	S	R	741903030001151	2,03,54,804.00			2,03,54,804.00	Active
16	Union Bank of India FDR	AMRUT	S	R	741903030001152	2,03,51,914.00			2,03,51,914.00	Active
17	Union Bank of India FDR	AMRUT	S	R	741903030001153	2,03,49,024.00			2,03,49,024.00	Active
18	Union Bank of India FDR	AMRUT	S	R	741903030001154	1,66,94,263.00			1,66,94,263.00	Active
	TOTAL					35,67,91,729.30	-	-	35,67,91,729.30	
1	Allahabad (Indian) Bank	PMAY	S	R	50311092216	95,128.00			95,128.00	Active
2	UNION BANK OF INDIA	PMAY	S	R	741903010007621	4,40,18,474.41			4,40,18,474.41	Active
3	Allahabad Bank (Indian) FDR	PMAY	S	R	50532318471	99,98,780.00			99,98,780.00	Active
4	Allahabad Bank (Indian) FDR	PMAY	S	R	50532376699	99,98,780.00			99,98,780.00	Active
5	Allahabad Bank (Indian) FDR	PMAY	S	R	50532534598	99,98,780.00			99,98,780.00	Active
6	Allahabad Bank (Indian) FDR	PMAY	S	R	50532583813	99,98,780.00			99,98,780.00	Active
7	Allahabad Bank (Indian) FDR	PMAY	S	R	50532796297	99,98,780.00			99,98,780.00	Active
8	Allahabad Bank (Indian) FDR	PMAY	S	R	50532842098	99,98,780.00			99,98,780.00	Closed
	TOTAL					9,41,07,502.41	-	-	9,41,07,502.41	
45	Bank of Baroda	NULM	S	R	2482010000860	21,88,762.25	69,000.00		22,57,762.25	Active
46	Axis Bank Ltd	SBM	S	R	916010037467736	-			-	Closed
47	Denar (BOB) Bank	HISDP	S	R	87830100000563	24,62,036.23			24,62,036.23	Active
48	Union Bank of India	MULA FUND	S	R	355602010402311	14,97,781.00			14,97,781.00	Active
49	Bank of Maharashtra	APKAPASATNA	S	R	20153835265	2,78,985.00			2,78,985.00	Active
50	Bank of Baroda	DEENDAYAL	S	R	87830100007761	73,21,065.00			73,21,065.00	Active
	TOTAL					1,37,48,629.48	69,000.00	-	1,38,17,629.48	
	G.TOTAL					1,35,80,61,285.26	2,47,559.00	-	1,35,83,08,844.26	



Accountant
Municipal Corporation
SATNA (M.P.)

नगरपालिका (नियन्त्रक)
नगर पालिक निगम
सतना (म.प्र.)

Commissioner
Municipal Corporation
SATNA (M.P.)