

**AUDIT REPORT**  
**OF**  
**MUNICIPAL COUNCIL**  
**SARAI**  
DISTRICT - SINGRAULI

**Year 2022-23**



**Auditor**

**Pramod k. sharma & co.**

**Chartered Accountants**

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(अंकेक्षण अवलोकन)

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(आय व्यय खाता)

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**BALANCE SHEET**

**ABSTRACT SHEET**



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

BRANCH OFFICE : Raja Complex, Nehru Park Behind Durga Stage, Burhar, Shahdol, M.P. -484110,

H.O. : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016,

MOBILE NO. (+91) 94250-15041, 95892-51041 Phone No. (0755) 4273005, 2670003

E-

mail : pksharma.com@rediffmail.com

### AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SARAI, DISTRICT SINGRAULAI (M.P)** for the year ended 31<sup>st</sup> March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2023.

Date:- 20/07/23

Place:- Singrauli

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नगर पालिका भवन  
जिला सिंगौली (म.प्र.)

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



96000

**Pramod K Sharma**  
(Partner)

Mem. No. : 076883

# MUNICIPAL COUNCIL SARAI

## AUDIT OBSERVATIONS

Municipal Council Sarai is a newly constituted body, so there were no so much transactions to be audited. Although as per information and records produced to us, we have conducted our audit.

### Audit of Revenue

- During the audit, we have found that there was no revenue collection during the period.
- Since revenue collection was nothing during the audit period, so there is no need to verify bank account in this regard.
- In absence of revenue collection, comparison between annual and quarterly revenue recovery can't be done.
- As per Receipt and payment Account, income from bank interest only was earned by the council.
- No any investment was made by the council.

### Audit of Expenditures

- During our audit, we found that there was no expense made during the period except salary.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the vouchers were satisfactory according to books.



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- No mistake was found in monthly balance of the Cash Book.
- We observed that there were no schemes expenses have been incurred during the period.
- Since other expenses were not made during the period, in our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC/Gram Panchayat is not taken by the ULB.

### Audit of Book Keeping

- We checked the books of records of council available during the audit. Although most of the records were maintained properly and we duly satisfied with them.
- Cash book was maintained and examined by us. Other necessary registers/records were found during the audit. Observations in respect of records of ULB are as follows -

### Accounts Department

Audit observations about accounts department are as follows -

- Income & Expenditure ledgers were not maintained physically and found satisfactory.
- Advances were not given during the year so there is no need to maintain advance register.



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### Store Department

During the examination of store records, we found that there were no transactions of stock items happened during the period. Although necessary suggestions have been given to them for maintaining records better.

### Revenue Department

During the test check basis examination of revenue records, we found that revenue collection was not done during the year.

### Sanitation Department

During the audit, we have found some records of sanitation department. Our observations are as follow-

- Sanitation material record was maintained but no transactions taken place during the year.
- Separate records should be kept for vehicle and light repairing.

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### Water Supply Department

- No any work has been done regarding water supply resources.
- We have suggested to keep separate record of repairing of motor pumps, hand pumps, pipe lines in future.
- Record of chemical/bleaching powder usage should be updated regularly.

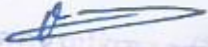
### Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

### Audit of Tenders

- During the audit, we have observed that no tender has been issued during the year. Although necessary suggestion have been given for tender process to be followed.

### Audit of Grants & Loans


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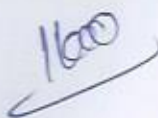
During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital.
- Council does not have any loan liability during the year as per Receipt & Payment A/c and Balance sheet provided by the ULB.

For Pramod K. Sharma & Co.

CHARTERED ACCOUNTANTS

  
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(Partner)



**MUNICIPAL COUNCIL SARAI**  
**INCOME AND EXPENDITURE STATEMENT**  
For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	-
	Assigned Revenues & Compensation	IE-2	-
	Rental Income from Municipal Properties	IE-3	-
	Fees & User Charges	IE-4	-
	Sale & Hire Charges	IE-5	-
	Revenue Grants, Contributions & Subsidies	IE-6	-
	Income from Investments	IE-7	6,263
	Interest Earned	IE-8	-
	Other Income	IE-9	-
	<b>Total - INCOME</b>		<b>6,263</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	221,415
	Administrative Expenses	IE-11	-
	Operations & Maintenance	IE-12	11,736
	Interest & Finance Expenses	IE-13	-
	Programme Expenses	IE-14	-
	Revenue Grants, Contributions & subsidies	IE-15	-
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	45,920
	Depreciation		
	<b>Total - EXPENDITURE</b>		<b>279,071</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(272,808)
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(272,808)
<b>F</b>	Less: Transfer to Reserve Funds		-
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(272,808)

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	
11002	Water tax	
11003	Sewerage Tax	
11004	Conservancy Tax	
11005	Lighting Tax	
11006	Education tax	
11007	Town Development Tax	
11008	Tax on Animals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement tax	
11012	Pilgrimage Tax	
11013	Export Tax	
11031	Consolidates Tax	
11051	Octroi & Toll	
11080	Other taxes	
	Sub-total	-
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total *	-
	Total tax revenue	-

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	
12020	Compensation in lieu of Taxes / duties	
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	-

  
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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	
13020	Rent from Office Buildings	
13030	Rent from Guest Houses	
13040	Rent from lease of lands	
13080	Other rents	
	<b>Sub-Total</b>	
13090	Less: Rent Remission and Refunds	
	<b>Sub-total</b>	
	<b>Total Rental Income from Municipal Properties</b>	-

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	
14011	Licensing Fees	
14012	Fees for Grant of Permit	
14013	Fees for Certificate or Extract	
14014	Development Charges	
14015	Regularization Fees	
14020	Penalties and Fines	
14040	Other Fees	
14050	User Charges	
14060	Entry Fees	
14070	Service / Administrative Charges	
14080	Other Charges	
	<b>Sub-Total</b>	-
14090	Less: Rent Remission and Refunds	
	<b>Sub-total</b>	-
	<b>Total income from Fees &amp; User Charges</b>	-

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Schedule IE-5: Sale & Hire Charges


Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	
15011	Sale of Forms & Publications	
15012	Sale of stores & scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	
15041	Hire Charges for Equipment	
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	-

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	
16020	Re-imbursement of expenses	
16030	Contribution towards schemes	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	-

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	6,263
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	
	<b>Total Income from Investments</b>	6,263

  
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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	<b>Total - Interest Earned</b>	-

Schedule IE- 9: Other Income

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

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	221,415
21020	Benefits and Allowances	
21030	Pension	-
21040	Other Terminal & Retirement Benefits	
	<b>Total establishment expenses</b>	221,415

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Office maintenance	
22012	Communication Expenses	
22020	Books & Periodicals	
22021	Printing and Stationery	
22030	Traveling & Conveyance	
22040	Insurance	
22050	Audit Fees	
22051	Legal Expenses	
22052	Professional and other Fees	
22060	Advertisement and Publicity	
22061	Membership & subscriptions	
22080	Other Administrative Expenses	
	<b>Total administrative expenses</b>	-

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel*	
23020	Bulk Purchases	
23030	Consumption of Stores	
23040	Hire Charges	
23050	Repairs & maintenance -Infrastructure Assets	
23051	Repairs & maintenance - Civic Amenities	11,500
23052	Repairs & maintenance - Buildings	
23053	Repairs & maintenance - Vehicles	
23054	Repairs & maintenance - Furnitures	
23055	Repairs & maintenance - Office Equipments	
23056	Repairs & maintenance - Electrical Appliances	
23059	Repairs & maintenance - Others	
23080	Other operating & maintenance expenses	236
	<b>Total operations &amp; maintenance</b>	11,736

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Schedule IE-13: Interest & Finance Charges

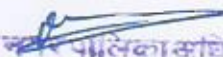
Account	Particulars	Current Year
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	-
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	
25020	Own Programs	
25030	Share in Programs of others	
	<b>Total Programme Expenses</b>	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	
26020	Contributions [specify details]	
26030	Subsidies [specify details]	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	-

  
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Schedule IE-16: Provisions & Write off


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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	45,920
	<b>Total Miscellaneous expenses</b>	45,920

Schedule IE-18: Prior Period Items (Net)

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

  
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**MUNICIPAL COUNCIL SARAI**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	<b>Opening Balances*</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)			<b>Opening Balances*</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	<b>Operating Receipts</b>			<b>Operating Payments</b>	
110	Tax Revenue		210	Establishment Expenses	267,335.00
120	Assigned Revenues & Compensations		220	Administrative Expenses	
130	Rental income from Municipal Properties		230	Operations and Maintenance	11,736.00
140	Fees & User Charges		240	Interest & Finance Charges	
150	Sale & Hire Charges		250	Programme Expenses	
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	
170	Income from Investments		270	Purchase of Stores	
171	Interest Earned	6,263	271	Miscellaneous expenses	
180	Other Income		285	Prior period	
	<b>Non-Operating Receipts-</b>			<b>Non-Operating Payments</b>	
330	Loans Received		340	Refund of Deposits	
340	Deposits Received		35010	Creditor	
320	Grants and contribution for specific purposes	15,250,000	35020	Recoveries Payable	
350	Other Liabilities		35011	Employee Liabilities	
35080	Other Miscellaneous		35080	Other Miscellaneous	
35090-02	Realisation of Investment - General Fund		331	Unsecured Loan	
35090-02	Realisation of Investment - Other Funds		410	Acquisition / Purchase of Fixed Assets	
341	Deposit works		412	Capital Work in Progress	
35041	Revenue Collected in Advance		421	Investments - General Fund	
421	Investment Of Other Fund		430	stock in hand	
	Other Loans & Advances (recovery)		460	Loans, Advances & Deposits	
431	debtors(receivable)		431	Sundry Debtor (Receivables)	
460	Loan Advances & Deposits		360	Provisions	
	<b>Closing Balances #</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			<b>Closing Balances #</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	14,977,192.00
	<b>TOTAL</b>	<b>15,256,263</b>		<b>TOTAL</b>	<b>15,256,263</b>

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**Balance Sheet of Municipal Council Sarai**  
as on 31st March 2023

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
<b>A1</b>	<b>Reserves and Surplus</b>			
	Municipal (General) Fund	B-1	(272,808)	
	Earmarked Funds	B-2	-	
	Reserves	B-3	-	
	<b>Total Reserve &amp; Surplus</b>			(272,808)
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4		15,250,000
<b>A3</b>	<b>Loans</b>			
	Secured loans	B-5		-
	Unsecured loans	B-6		-
	<b>Total Loans</b>			-
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>			<b>14,977,192</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>	B-11		
	Gross Block		-	
	Less: Accumulated Depreciation		-	
	Net Block		-	
	Capital work-in-progress		-	-
	<b>Total Fixed Assets</b>			-
<b>B2</b>	<b>Investments</b>			
	Investment - General Fund	B-12		-
	Investment - Other Funds	B-13		-
	<b>Total Investments</b>			-
<b>B3</b>	<b>Current assets, loans &amp; advances</b>			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding		-	
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	14,977,192	14,977,192.00
	Loans, advances and deposits	B-18		-
	<b>Total Of Current Assets</b>			<b>14,977,192</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	-	-
	Deposit works	B-8		-
	Other liabilities (Sundry Creditors)	B-9	-	-
	Provisions	B-10	-	-
	<b>Total Current Liabilities</b>			-
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>			<b>14,977,192</b>
<b>C</b>	<b>Other Assets</b>	B-19		-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>			<b>14,977,192</b>

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account						
	Additions during the year						
31090-02	* Surplus for the year						
	* Transfers						
	Total (Rs.)	-	-	-	-		
	Deductions during the year						
	* Deficit for the year				272,808		
	* Transfers						
	Total (Rs.)	-	-	-	272,808		
310	Balance at the end of the current year	-	-	-	(272,808)	(272,808)	

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance					-	-
(b) Additions to the Special						
* Transfer from Municipal Fund			-			-
* Interest/Dividend earned on						-
* Profit on disposal of Special						-
* Appreciation in Value of Special						-
* Other addition (Specify nature)						-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
(i) Capital expenditure on						
* Fixed Asset						-
* Others						-
(ii) Revenue Expenditure on						
* Salary, Wages and allowances						-
* Rent Other administrative						-
(iii) Other:						
* Loss on disposal of Special						-
* Diminution in Value of Special						-
* Transferred to Municipal Fund			-			-
Total (c)	-	-	-	-	-	-
Net Balance of Special Funds (a)	-	-	-	-	-	-

## Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution					
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve					
31260	Revaluation Reserve					
	Total Reserve funds	-	-	-	-	-

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance						
(b) Additions to the Grants *						
• Grant received during the year		15,250,000				15,250,000
• Interest/Dividend earned on						
• Profit on disposal of Grant						
• Appreciation in Value of Grant						
• Other addition (Specify nature)						
Total (b)		15,250,000				
Total (a + b)		15,250,000				15,250,000
(c) Payments out of funds						
• Capital expenditure on Fixed						
• Capital Expenditure on Other						
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						
o Rent						
• Other						
o Loss on disposal of Grant						
o Grants Refunded						
• Other administrative & Operational Exp.						
Total (c)						
Net balance at the year end		15,250,000				15,250,000

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State Government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans		

Schedule B-6: Unsecured Loans

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

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From Revenue		
34030	From staff		
34080	From Others		
	<b>Total deposits received</b>	-	-

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due		
35020	Accounts Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	<b>Total Other liabilities (Sundry Creditors)</b>	-	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	-	-

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land										
41020	Buildings										
	Infrastructure Assets										
41030	• Roads and Bridges										
41030	Bridges, Culverts & Flyovers										
41031	• Sewerage and drainage										
41032	• Water ways										
41033	• Public Lighting										
41034	Sanitation and solid management										
	Lakes and Ponds										
	Other assets										
41040	• Plants & Machinery										
41050	• Vehicles										
41060	• Office & other equipment										
41070	• Furniture, fixtures, fittings and electrical appliances										
4180	• Other fixed assets										
41210	Total										
	Work-in-progress										
	Total										



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**Schedule B-12: Investments - General Funds**

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

**Schedule B-13: Investments - Other Funds**

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

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>	-	-

  
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**Schedule B-15: Sundry Debtors (Receivables)**

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years			-	
	More than 5 years*			-	
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>	-	-	-	-
43120	<b>Receivable of Other Taxes</b>				
	Less than 3 years			-	
	More than 3 years*			-	
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
43130	<b>Receivable for Water Taxes</b>				
	Less than 3 years			-	
	More than 3 years*			-	
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
43140	<b>Receivables for Rent &amp; Interest accrue but not due</b>				
	Less than 3 years			-	
	More than 3 years*			-	
	<b>Sub - total</b>	-	-	-	-
43150	<b>Receivables from Government</b>				
	<b>Sub - total</b>	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	-	-	-	-

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	<b>Total Prepaid expenses</b>	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	-	-
45020	<b>Balance with Bank - Municipal Funds</b>	14,977,192	
45021	Nationalised Banks		
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office	-	-
	<b>Sub-total</b>	14,977,192	-
45040	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks		
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks		
45044	Post Office	-	-
	<b>Sub-total</b>	-	-
45060	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks		
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks		
45064	Post Office		
	<b>Sub-total</b>	-	-
	<b>Total Cash and Bank balances</b>	14,977,192	-

  
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Schedule B-18: Loans, advances, and deposits

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

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	<b>Total Accumulated Provision</b>	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	<b>Total Other Assets</b>	-	-

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

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

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NAME OF URB. P. SARAI  
NAME OF AUDITOR: PRAMOD K. SHARMA & CO.

Sl. No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2020-21	2021-22			
<b>A. REVENUE COLLECTION</b>						
a.	Property Tax	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
b.	Consolidated Tax	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
c.	Development Cess	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
d.	Education Cess	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
<b>TOTAL (A)</b>		0				

<b>B. NON REVENUE COLLECTION</b>						
a.	Rent of Land & Buliding/Shops	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
b.	Water Tax	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
c.	Solid Wastage Management	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
d.	Other Fees & Taxes	-	-	0.00%	Council does not have revenue collection during the year.	Since council is newly formed body so revenue recovery of the year has not done. Policy for collection is to be prepared and executed.
<b>TOTAL (B)</b>		-				

GRANT TOTAL (A) + (B)

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- गिरगा विधानसभा (ग.न.न.)



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	No any transaction has taken place in this regard	No observaion	No comment
3	Audit of Book Keeping	During the audit we checked the books of records which have been maintained and made available to us by the Municipal Council.	Records were maintained but does not have any transactions entry because no transaction occurred.	No comment
4	Audit of FDRs	No FDR Found	No Observation	No comment
5	Audit of Tenders / Bids	No Tender issued during the year	No Observation	No comment



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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received. ( For more details Refer Observation sheet )	Grants Register should be maintained properly and verified by CMO timely.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidence relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Total revenue expenditure are of Rs. 279071/- but there is no revenue recovery during the year, so percentage can't be found.	No Such Major Observation found	No comment
b	Percentage of Capital Expenditure with respect to total Expenditure	Nil	There was no Capital Expenditure	No comment
8	Whether all the temporary advances have been fully recovered or not.	No advance given during the year.	No observations	If advances given, they should be recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for such p&Gs.

Date :

मुख्य अधिकारी का अतिथि  
नगर पालिका सराई  
जिला सिंगरौली (म.प्र.)

For PRAMOD K. SHARMA & CO.  
Chartered Accountant





Revised Abstract Sheet For Reporting on Audit Paras  
2021-22 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
1	Reva	Singrauli	Sarai	Municipal Council	0	0	0	0	0	15250000	6263

CAPITAL RECEIPTS					REVENUE EXPENDITURE							TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
13	14	15	16	17	18	19	20	21	22	23	24	25
0	0	0	0	15,256,263.00	267335	0	11736	0	0	0	0	279,071.00

Date :

For PRAMOD K. SHARMA & CO.  
Chartered Accountant

*प्रमोद कुमार शर्मा*  
*प्रमोद कुमार शर्मा*  
*प्रमोद कुमार शर्मा*

Pramod K. Sharma  
(Partner)

*प्रमोद कुमार शर्मा*  
*प्रमोद कुमार शर्मा*  
*प्रमोद कुमार शर्मा*