

कार्यालय नगरपालिक निगम सिंगरौली, जिला-सिंगरौली (म0प्र0)

क्रमांक /
प्रति,

/ लेखा / 2020

सिंगरौली, दिनांक-

आयुक्त

नगरीय प्रशासन एवं विकास

म0प्र0 भोपाल

विषय:-नगरपालिक निगम सिंगरौली का बैलेंस शीट वित्तीय वर्ष 2019-2020 के संबंध में।

संदर्भ:-आपका पत्र क्रमांक / शा-4 / 2020 / 7266 भोपाल, दिनांक 26.05.2020

-00-

विषयान्तर्गत संदर्भित पत्र के संबंध में नगरपालिक निगम सिंगरौली के लेखों के संपरीक्षा की कार्यवाही होने के उपरान्त अंकेक्षण प्रतिवेदन Receipt, Payment Account, Income Expenditure Account, Balance Sheet तथा Abstract sheet आदि सी0ए0 द्वारा वित्तीय वर्ष 2019-20 के आय-व्यय के लेखाओं की अंकेक्षित प्रति तैयार करायी जाकर आपकी ओर सादर सम्प्रेषित है।
संलग्न-उपरोक्तानुसार।

आयुक्त

नगरपालिक निगम

सिंगरौली

पृ0क्र0 / 13731 / लेखा / 2020

सिंगरौली, दिनांक- 20/06/2020

प्रतिलिपि:-

संयुक्त संचालक (वित्त) नगरीय प्रशासन एवं विकास म0प्र0 भोपाल की ओर सूचनार्थ।

आयुक्त

नगरपालिक निगम

सिंगरौली

13 RS
RIP ✓
J. J. K. ✓
B. S. L. ✓
C. I. ✓

CONFIDENTIAL

AUDIT REPORT & FINANCIAL STATEMENT OF
MUNICIPAL CORPORATION SINGRAULI (M.P.)

FOR THE YEAR 2019-2020

Audited by:-

M/s. Baheti & Co.

(Chartered Accountant)

Plot no. 24, Near Som distilleries,
Zone II, M.P. Nagar, Bhopal

Mob: 9826744175

Email: sunitabaheti@gmail.com

UDIN- 26075888AA1A2T27-75

BAHETI & CO.**CHARTERED ACCOUNTANTS FIRM****ADDRESS:-24, MP NAGAR, ZONE II, NEAR SOM DISTELERIES, BHOPAL PIN 462011**

To,
The commissioner,
Singrauli Municipal Corporation

We have audited the attached Balance Sheet of **Municipal Corporation, Singrauli**, as at 31st March, 2020 and the Income & Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted Auditing Standards in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework and are free of material misstatements. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements. We believe that our audit provides a reasonable basis for our opinion.

Subject to our audit observation in annexure I to this report,

We report that -

- a. We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit
 - b. In our opinion, proper books of accounts as required by the Act and Rules have been kept by the Municipality so far as it appears from our examination of those books;
 - c. The Balance Sheet of municipal corporation, Income and Expenditure and Receipts and Payments accounts (shall be read with notes to accounts and significant accounting policies annexed with this) are in agreement with the books of accounts:
- I. In case of the Balance Sheet, of the state of affairs of the Municipality as at 31st March, 2020 and
 - II. In case of Income and Expenditure Account, of the Surplus of the Municipality for the year ended 31st March, 2020

Place: Bhopal

Date: 20.03.2020

For Baheti & Co.
Chartered Accountants

CA. Sunita Baheti
Partner
M.NO 075888
FRN No. 006287C

Annexure -1**Audit Observation & Qualification****General points:-**

1. Previous Years figures have been regrouped and rearranged, wherever necessary for audit.
2. We observed that double entry system for all the records has not been maintained. Further, we have noticed that computerized entries are not made spontaneous to record accounting entries. Liability to vendor is recognized in the Tally software only when its Invoice finally approved from competent authority which is violation of accrual basis of accounting entry. Instead of above liability of vendor should be immediately recognized when service will provide or Goods have been received.

Audit of Revenue

3. Municipal Corporation is following accrual basis of accounting to record the revenue items. However in certain items , corporation has booked income on actual receipt basis:

S.No.	Particulars	Amount
1	Rent lease (Premium)	2,23,93,805
2	Bus stand tax	7,80,120

4. We observed that Municipal Corporation receives fund for **Automatic Building Permission fees** every year and has been separately maintained in separate cash book and contra entry has transferred to Municipal bank accounts but this being the revenue income of Municipal Corporation and has to be included in municipal cash book instead of maintaining separately. **Total balance under this Grant head as on 01.04.2019 of Rs. 94,40,058.02 has been transferred to Municipal fund and current year income and expenses are showing in Income & Expenditure account . We recommend that Bank Account Balance (Axis bank -67364) should be taken as part of Main cash book and separate register should not be maintained.**
5. While audit, we observed that Revenue collection booking is done by revenue department and the data is transferred to account department for further booking in main cash book and tally data and *we noticed further that there is little bid difference in all the revenue account heads amounts of revenue booked by revenue department and the amount booked by accounts department and the reason for such difference is rounding off figures and due to interchange booking of account heads* and we can see from below table that the overall difference of revenue booking is not material keeping in mind the voluminous transaction of the organization.

We bring to your notice that **the revenue amount booked by Accounts Department** has been taken in preparation of financial statements.

Accounts head	Revenue amount booked by Accounts Department (based on main cash book & tally data)	Revenue amount booked by Revenue Department(based on Property tax register)
Sampati kar-current year	858,70,474.35	85870000
Samekit kar- current year	23,00,890	2300000
Water tax- current year	4,57,885	456000
Education cess –current year	32,00,079	3200000
Rent (Markets) -current year	91,95,550	9058000
Nagriya vikas Upkar-current year	1,09,83,647	1,09,83,000
Sampati kar-Previous year	35,58,365	3569000
Samekit kar- previous year	8,29,202	829000
Water tax- previous year	1,73,162	165000
Education cess –previous year	2,33,097	235000
Rent complex-previous year	6,04,006	584000
Nagriya vikas Upkar-Previous year	5,48,602	548000
Total	11,79,56,955.35	11,77,97,000
Difference	1,59,955.35	

As per management, the above difference had been prevails in the previous year's also and resultant of the same, there is mismatch in Debtors in manual records and Computerized record. The details of the same are as follows:

Particulars	Debtors as per Accounts Department (based on main cash book & tally data)	Debtors as per Manual Department (based on Property tax register)
Receivable from property taxes	6.73 Cr	5.53 Cr.
Receivable of other property tax	2.02 Cr.	1.41 Cr

Receivable of cess other tax	1.30 Cr.	0.98 Cr.
Receivable for fees and user charges	0.18 Cr.	0.06 Cr.
Rent Shopping Complex	2.21 Cr	0.20 Cr.
Total	12.44 Cr	8.18 Cr.

To reconcile above differences of revenue department and accounts department, last year (FY 2018-19) Provision against debtors has been created of Rs. 4.46 Crore by management which is prevailing in current year (FY 2019-20) also.

6. Interest income on FDR's has been recorded on accrual basis but no any balance confirmation certificate produced from bank. Therefore all the closing balance of FDR's is subject to confirmation.
7. An FDR amounting to Rs.24,000/- is only entered in cash book but neither a hard copy is available nor it is entered in the investment register. In absence of sufficient information the calculation of interest is not done on the above mentioned FDR.
8. Revenue Grants, contribution and subsidy sub group included an amount equal to the **depreciation on assets formed/purchased out of grant fund amounting to Rs.14,49,46,149.85/-** (Non Cash item) is debited from capital reserve from grant fund and credited to revenue grant from capital reserve as per MPMAM norms.

Audit of Expenditure

9. From the year 2015-16 to FY 2019-20 , **MC has received total 76.50 Cr in account** of 'Grant housing for all' out of which Rs. 57.91 Crore provided by government , Interest income of rs. 1.84 Crore, Municipal Corporation share of Rs. 11.00 Crore and Net Beneficiary contribution of Rs 6.16 Crore. . **Municipal Corporation accounts department has passed and approved Bills of Rs. 80.12 Crore** from this deposit work which is not correct. Resultant of that Deposit work shown adverse balance of Rs. **4.40 Cr.** as on 31.03.2020.

MC is working only as a nodal agency for grant expense work and they cannot approve bill more than deposit work receipt.

10. During the year FY 2018-19, MC has paid Rs. 9,81,010 to M/s Arise Service and project on 31.03.2019 after deducting TDS of Rs. 17,211 and GST of Rs. 17,211 but MC has not paid this amount to Govt. till the date of audit.
11. Expenditure of Rs. 21,24,966 /- made against Repair and Maintenance-refrigerators and water coolers (M/s C S Marketing) on 21-06-2019, out of which Rs. 6,00,000 paid from RO Bank account (

Allahabad bank Rs. 6,00,000) which is not correct. MC should take separate bills for grant and municipal fund.

Moreover, in last financial year 2018-19, This expense made from RO Grant whereas this year, expense has been booked in municipal fund. As RO plant assets not belong to corporation, this expense should not booked as municipal fund expenses. We observed that electricity bills regarding RO Plant bared by Municipal Corporation. To that extent , Expense is overstated by MC. Management should take strict action to prevent this.

12. During the FY 2019-20, We have observed some transactions in which TDS/BCW/GST has been deducted but not paid to government. Details of the same given below:

S.N o.	Date	Party	Total Amount	Statutory due	TDS amount	Remark
1	25.05.2019	Baghel & company	110750	TDS	1877	Not found in TDS register
2	14.05.2019	M/s Mahendra Associates	36726	TDS	735	Not found in TDS register
3	30.04.2019	Kapil Construction	39058	TDS	662	Not found in TDS register
4	03.07.2019	M/s Creative Solutions	90270	TDS	1530	Not found in TDS register
5	31.08.2019	M/s Krishna Engineering works	97374	TDS GST	1739 869	Not found in TDS register
6	13.11.2019	M/s Indu Photo Studio	88500	TDS	1500	Not found in TDS register
7	09.01.2020	M/s Vanya Associates	92400	TDS	1848	Not found in TDS register
8	10.07.2019	M/s Shiv Constuction	193160	TDS BRGF GST	3449 1725 3449	Not found in TDS register (BRGF)
9	11.04.2019	M/s Rajsthan Patrika Pvt	3968	TDS	79	Not found in TDS grant register(CM shahri grant)
10	24.06.2019	M/s R K Advertising	30000	TDS	600	Not found in TDS grant register(CM shahri grant)
11	13.03.2020	M/s Development Avenue	94750	TDS	9475	Not found in TDS grant register(DUTF Amrit yojna)

Further, we observed that short payment in case of **GST output charged on rental of shops**. Details of the same given below:-

Zone	Month	Short Payment
Waidhan Zone	Nov-19	130
Morva Zone	Dec-19 Feb-20	4148 2612
Navjeevan Bihar Zone	June-19 August-19	775 5715
Total		13380/-

13. While verifying the vouchers on sampling basis, we noticed that certain expenses and incomes has not booked in according to the account head prescribed in the Madhya Pradesh municipal account manual (MPMAM). During the sampling vouching, we have noticed that some capital expenditure on Road/ Bridge/ Flyover/ Building has treated as revenue expenditure. We are unable to quantify the same and to that extent, expenditure of MC is showing upward.
14. Depreciation has been calculated by the management on the fixed assets as recorded in tally software maintained by the accounts department in excel sheet. No actual FAR produced to us for verification during the course of audit by any department concerned. Thus, asset addition in each asset group is subject to confirmation from FAR register. In the financial year 2019-20 Rs. 31.75 Cr. has been charged as depreciation expense which is non cash item.
15. Organization has made several contacts for the purchase/ construction of fixed asset but specific completion certificates/ management certificate of any particular asset completion is not being produced to us for verification
16. Management doesn't have any system for physical verification of its fixed asset and store/ Inventory. Due to Covid 19 pandemic, we can not go to physical verification of store, hence we cannot comment on the same.
17. **Some Accounts codes under Recoveries payable Shown debit balance(Carried forward from Previous year) due to excess payment/ Cross account head payment.**

S.No.	Account code	Balance as on 31.03.2020	Remarks
1	BCW deduction Payable	43,300/- Dr	Current year diff
1	Professional tax-NULM	5,000/- Dr.	Opening C/f
2	Royalty Hudco	1,81,087/- Dr.	Opening C/f
3	TDS- CM Shahri Swachta mission	1,01,392/- Dr	Opening C/f 95945/- + current year 679/-
4	TDS -NULM	13,148/-Dr.	Opening C/f
5	VAT- CM shari Swachta Mission	1,69,023/- Dr.	Opening C/f
		5,12,950/-	

18. Municipal has taken loan from HUDCO and the amount is to be repaid proportionately by Singrauli Municipal and State government i.e. in ratio of 25:75. State Government is repaying part of its loan to HUDCO on yearly basis and the same being reflected in loan statement from HUDCO . Amount repaid by state government on yearly basis is transferred from loan account to CM Infrastructure Grant account. ***The amount transferred from HUDCO loan to Grant account during the current financial year 2019-20 is INR 71,75,430 /-.***
19. The information and comments on Fixed Assets and CWIP is based on the evidences and information received from the Tally Data and respective department. CWIP represents capital assets which are still under process of construction/completion and have not been commissioned. The amount of CWIP has been estimated on the basis of files, made available, for verification of work orders issued(unfinished) and part payment made before 31 March 2020, with the balance in 2019-20 or is still unpaid. Many Assets has been Noticed which has completed but Completion Certificate & Final payment have not been Made. **Management is capitalizing the Fixed asset created from municipal fund on time basis as completion certificate is not available from very long time in almost all the construction assets and the assets created out of grand fund is on actual payment basis. To that extent CWIP is understated and Assets have been overstated.**
20. **Schedule B-9:** Security Deposit & Earnest Deposit from supplier/contractor, all debtors, all creditor and employee payable are subject to confirmation. Further no any manual individual party wise ledger has been maintained for sundry creditors, security deposit and other deposits.

Moreover, we found that many creditors outstanding is same as couple of previous years and it seems that many creditors not exist as on 31.03.2020. It is suggested to review creditors and if it not to be paid, then amount should be transfer to income.

21. **Schedule B-15 ; Sundry debtors:-** We observe that under head sundry debtors there exists the sub heads for property tax and other taxes and cess, the recovery of which is uncertain and the details from whom such amount to be recovered is not available with accounts department . Further no any individual ledger has been maintained for sundry debtors in computerized record (Tally software).

However Revenue department has manual register of Sundry Debtors of Property and other tax of Rs. 8.18 Crore as on 31.03.2020 in against of Gross sundry debtors of Rs. 12.44 Crore in tally software.

22. As per information provided by management, an amount of Rs. 4.35 Cr. in respect of samekit kar and education cess has been pending with N.C,L which is disputed and the matter is being pending at Jabalpur high Court as on the date of audit and above amount already has been taken in revenue and shown in Sundry debtors which is against the Prudence Principal.
23. As per MPMAM, Provision against debtors could be made on the age wise pendency and chances of receiving the debt. But in the FY 2018-19, management made provision of Rs. 4.45 Cr. for netting off difference of debtor's record in Revenue department and Accounts department. As per Management, These excess debtors had been created erroneously in Opening Balance sheet of Singrauli MC in FY. 2007-08. **However age wise analysis of each and every individual is not done and no approval from competent authority has been produced before us.**

Audit of Book keeping system

24. In the Current financial year 2019-20 Management has transferred following amounts from Grant fund cash book to Municipal fund cash book (Axis Bank account-623) (for online payment of statutory dues and creditors) which is not the standard procedure.

Grant and loans received from governments are for any specific purpose. Municipal Corporations are not allowed to transfer any amount or any transaction between grant banks and municipal banks. Any diversion / or any other purpose uses of grant will defeat the purpose of separate bank account system.

S.No.	Amount transfer from Grant fund to Municipal fund for incurring expenditure	Amount (Rs.)
1.	Amrit Yojna Cash book	3,05,07,854
2.	NULM	22,07,697
3.	RO Plant	6,00,000
4.	NULM- Shelter Home	1,56,400
5.	BRGF	1,58,799
	Total	3,36,30,750

25. Addition in the point no. 24, MC have only shown this amount in the municipal fund cash book but not add in the main cash book of Axis Bank-623 which is incorrect, resultant of that we are unable to comment on BRS and accounting of this bank account.

Further, in addition to the above, As on 31.03.2020, following balances of the grants still shown in Municipal fund accounts

S.No	Grant	Balance of grant fund in municipal fund
1	NULM Grant	38400/-
2	Amrit Yojna	-57210 -36639/-
3	BRGF Yojna	8623/-

26. During the Year FY 2019-20, Municipal Corporation has received Rs. 3,69,10,389/- for beneficiary contribution of Pradhan Mantri Aawas Yojna in Municipal fund bank namely UBI A/c No. 750 (Total amount Rs. 4,18,65,389/-) but MC has not taken this amount in Main cash book resultant of that Municipal cash book is showing less balance and bank statement showing higher balance. BRS of above bank is affected. This is incorrect method of managing Cash book as all the receipts and Payments should be part of Main cash book.

Moreover, during the year MC has transferred beneficiary contribution to the concerned Housing for all bank account (Axis bank A/c number 9622) from Canara bank (Amount Rs. 2,46,41,700/-) and from PNB Bank (Amount Rs. 1,46,98,500) whereas it should be transfer from UBI bank A/c 750. Respective Contra entry should be made in UBI A/c 750 for proper reconciliation.

Till the Closing date of books of accounts i.e 31.03.2020, MC has not transfer Rs. 1,32,99,854/- amount to respective deposit work (PMAY). No separate register has been maintained for PMAY- beneficiary contribution. It is strongly advised to keep proper record for PMAY- Beneficiary contribution reconciliation.

27. **GST tax Compliance:-** (a) Municipal Corporation booked GST input in each transaction because input is not eligible, MC booked the whole GST input (Capital as well as Revenue item) as expenditure under 2 30 80 Other Operating expense. Total GST Input for FY 2019-20 Rs. 4,14,51,716.

It is suggested, as GST input not available to Municipal Corporation, MC should book full expense under respective head.

(b) MC has not booked GST on advocate's bills properly, which is under reverse charge. MC should book liability under reverse charge and maintain proper records.

28. During the audit, we observed that some transactions are not taken in cash book but payment made by bank. Details of the same tabled below:-

Date	Particulars	Amount	Bank Account	Remarks
01.08.2019	Salary wages and bonus payable	9667814	UBI A/c 750	Entry not taken in cash book
01.08.2019	Salary wages and bonus payable	81000	UBI A/c 750	Entry not taken in cash book
25.06.2019	CPF Payable	20527	UBI A/c 750	Entry not taken in cash book
24.10.2019	Professional tax payable	624	Axis A/c 623	Entry not taken in cash book
19.03.2020	Professional tax payable	1700	Axis A/c 623	Entry not taken in cash book
24.10.2019	TDS Employee payable	155000	Axis A/c 623	Entry not taken in cash book

29. (a) Municipal Corporation shown Income of Rs. 32,51,388 on 14.11.2018 in cash book of Axis bank account 623 erroneously. This amount should be reversed in manual cash book. However necessary correction has been done in tally cash book FY 2018-19

(b) Rs. 89,64,227 paid from UBI 750 bank account in July month but erroneously deducted from Axis Bank account 623 balance in calculation. Correction is pending in manual cash book however Necessary correction has been done in Tally cash book.

(c) In FY 2018-19, Following three payments have been done from UBI 750 bank account but erroneously deducted from Axis Bank account 623 balance in calculation. Correction pending in manual cash book however Necessary correction has been done in Tally cash book.

S.No.	Date of Payment	Amount
1	14.12.2018	1,21,869/-
2	14.03.2018	8,942/-
3	27.03.2019	2,81,800/-

(d) We have checked BRS prepared by the management and found the following discrepancy:

There are certain entries in axis bank for which payment has been made from axis bank account but the same has been booked in UBI 750 , due to this error balance at the end of the year does not shows correct figures.

Bank Interest and Bank Charges are booked in cash book at the end of financial year i.e. on 31st March every year. It is suggested to the management that interest and bank charges should be booked every month in cash book.

In many cases we found that closing balances are not calculated properly i.e. calculation mistakes has been done in many cases wherein the actual balance are different this is due to wrong calculation of closing balance at the end of each month. (Check BRS of UBI 750 and Axis Bank 0623 for more details)

In certain bank accounts (Specially UBI A/c 750 and Axis bankl A/c 623)there are many long pending BRS entries like cheques which are stale in nature , receipts in banks but not taken cash book, payments in bank but taken in cash book, incorrect classifications etc, which has not been adjusted in cash book. Last year also we have pointed out adjustment in BRS but same has not been incorporated in books. We suggest that appropriate adjustments need to be done in cash book so that previous year unadjusted entries can be placed and there should be no previous year transactions appear in BRS.

Bank balances has been worked out on the basis of Bank Cash Book provided. Some of the Bank Balances are subject to confirmation and adjustments arising due to reconciliation.

30. As per MPMAM, an amount equal to depreciation on asset created/formed from grant fund should be debited from Capital reserve from grant fund and the same is credited to current year income to nullify the effect of depreciation charged on grant fund assets. **In financial year 2019-20, an amount equal to the depreciation on assets formed/purchased out of grant fund amounting to Rs. 14.49 Crore is debited from capital reserve from grant fund and credited to revenue grant from capital reserve. This income should be debited to capital contribution of each grant on the actual basis but management has transfer the revenue income in the ratio of Capital reserve of each grant as on 31.03.2020 which is not as per the MPMAM. The table wise details of the same is as below:-**

S. No.	Particulars	Amount transfer from capital reserve (Crores)
1	Capital Contribution CM HUDCO Loan	0.58
2	Capital Contribution consolidated	0.43

3	Capital Contribution 13 th finance	0.22
4	Capital Contribution BRGF	0.24
5	Capital Contribution Basic Minimum	1.39
6	Capital Contribution State Finance	0.30
7	Capital Contribution janbhagidari	0.11
8	Capital Contribution 14 th Finance	1.14
9	Capital Contribution Nazool/MPUSP	0.02
10	Capital Contribution Road Development	0.09
11	Capital Contribution vehicle	0.03
12	Capital Contribution-UIDSSMT	9.83
13	Capital Contribution-Amrit Yojna	0.11
	Total	14.49 Cr

Audit of FDR

31. Municipal corporation has held FDR of Rs. 24.86 Crores as on 31.03.2020 as investment. Separate FDR register has been maintained. We have verified physically each FDR deposit receipt and not found discrepancy.
32. Accrued interest on each FDR has been manually calculated by the management as banks doesn't provided accrued interest certificate. We have check the calculation and found satisfactory.
33. UBI Sanjay Nagar bank has deducted TDS of Rs. 15,62,315/- in FY 2019-20 on interest of FDR given to Singrauli MC , which is shown as other current asset in Balance sheet. MC have to request bank to not deduct TDS because Municipal Bodies are exempted for this provision.
34. Separate earnest money / Security deposit FDR register which is received from contractors/ proposed bidders should be maintained which could not be the part of accounting record till date.

Audit of Tender/Bid/BankGuarantee

35. Tenders/Bid/Bank guarantee:-

- Municipal Corporation is following dual bid system to award the work.
- Estimates are being prepared on the basis of 2012 DSOR.
- No any detailed NIT provided by the corporation there fore we are unable to verify the applicability of bank guarantee.

- d) During the Current year 2019-20, FDR of Rs. 67,702 (against Vijul Nadi Pariyojna) has been deposited for UIDSSMT work as bank guarantee .

Audit of Grants & Loans

36. We have checked the grant registers and grant cash book and bank account maintained by the municipal corporation and found following observation:

- (a) *As mentioned in the point no. 24 above*, Municipal corporation is making payment of various contracts executed through the year and deducting the statutory liability like VAT/TDS/PT and payment of both Contractor payment and Statutory liability have been made from municipal fund bank account (Axis bank-623) and contra has been passed from grant to municipal fund bank account **which is not the correct procedure and system and this need to be redefined by the municipal corporation. This procedure defeats the purpose of separate bank account system.**
- (b) Municipal Corporation not allowed doing transaction between grant fund banks and municipal fund banks except in crucial circumstances with Permission of Council.

37. **Diversion of the funds:-** During the year Rs. 10,00,00,000/- has been transferred from UIDSSMT grant Axis bank account 2381 to municipal fund bank ICICI Bank Account 904 on 08.07.2019 and return during the year, which is incorrect. . Any amount receipt for specific purpose should be kept on respective bank account till use but Municipal Corporation doesn't follow standard procedure in the particular case

38. During the audit, we observed certain grants receipts are not matching with annual statement issued by UADD department, GoMP.details of the grant tabled below. Management should reconcile that difference :-

Grant Name	Receipt in tally (FY 2019-20)	Receipt as per statement (FY 2019-20)	Difference
Basic Minimum Grant	1.29 Cr	0.89 Cr	0.40 Cr
State Finance Grant	2.02 Cr	1.79 Cr	0.23 Cr

In addition of above, we found difference in various source of information regarding Grant receipts in UADD sites and letters issued to MC.

Moreover, certain revenue grant received by MC for which exact head or sanction letter not received by MC. Thus to that extent, Income is overstated and grant receipts/revenue grants are subject to clarification from UADD, GOMP Bhopal.

39. **4 60 40 Loan and Advance to Vendor:** Municipal Corporation has given advance to vendor M/s K K Span India pvt Ltd of Rs.11,04,55,600/- (Amrit Yojna Grant) in Financial year FY 2017-18 (@ interst rate of 9.65%). During the current year MC has started adjusting of advance and interest thereon from

bills. Total Rs. 53,66,182 has been adjusted form principal amount and Rs. 1,49,60,183/- taken as interest adjusted from bills. MC is not authorized to give advance to vendor on interst.Approval from Competent authority is also not produced before us

40. During the Financial year 2019-20 , Singrauli MC has transfer Rs. 40,80,000 from Municipal fund to Grant CM Shahri Swachta Mission on 05.10.2019.. MC has shown this entry as adjustment from Municipal fund account code 3 10 10 000.
41. During the Financial year 2019-20, Singrauli MC has transfer Rs. 13,00,00,000/- from Municipal bank accounts (UBI 15508 and UBI 750) to UIDSSMT Axis Account 2381 as Municipal Share.(District magistrate fund and NTPC CSR fund) MC has shown this entry as adjustment from Municipal fund account code 3 10 10 000. No approval from council provided to us
42. Municipal Corporation this year taken BLC Grant in books of account. Till previous year , Allahabad bank account has been used for BLC grant. In current year, MC has closed Allahabad bank account and operate in Axis bank Account 98458. Since Allahabad account number 12052 statement has not produced before us, we are unable to comment on the accounting treatment.
43. During the year FY 2019-20, Rs. 33,20,000 received as Beneficiary contribution –IHSDP in Municipal bank accounts but till date not transfer to respective grant account.
44. Municipal Corporation has received Sambal yojna grant in Municipal bank accounts and treated as revenue grant income which is not correct. MC is only nodal agency for Sambal Yojna grant. We are unable to quantify the amount of grant as no specific grant letter has been produced before us.

45. Internal control system :-

- a) We observed that no internal audit has been conducted during the accounting period.
- b) There is no internal control system with the management to track the expired bank guarantees collected from different work orders
- c) Mismatch of accounting head is found between income/expenditure vouchers and accounting records.
- d) We observe that double entry system of accounting has not been adopted completely by Municipal Corporation.
- e) Security Deposit & Earnest Deposit & loan and advance from supplier/contractor, all debtors, all creditor and employee payable are subject to confirmation.

Place: Bhopal

Date: 13/10/2020

**For Baheti & Co.
Chartered Accountants**

**CA. Sunita Baheti
Partner**

M.NO 075888

FRN No. 006287C

M/s Baheti & Co.

Chartered Accountants Firm

Revised Abstract sheet for reporting on audit paras for financial year 2019-20

Name Of ULB

SINGRAULI MUNICIPAL CORPORATION

Part-I

S.No.	Parameters	Description		% increase/(decrease)	Observation in brief	Suggestion
1)	Audit of revenue	Previous year 2018-19	Current year 2019-20			
	Rajasav Kar					
1	Property tax	75,610,202.00	85,292,065.35	13%	Overall Collection of current year is increasing in compared to previous year by 17% specially Fees and other charges (137%) & Rental income (49 %) shown higher trend . The main reason of higher trend in fees and other charges is Automatic building permission Fees also added in that group(Earlier treated grant)and Rental income shown rise due to lease rent premium but still the collection of samekit kar and town developemnt cess shown negative growth. Sudden fall of samekit kar and Town development cess due to collection of disputable amount in FY 2018.	It is suggested that necessary steps should be taken for speedy recovery and proper accounting of tax and increase the recovery percentage specially in Samekit kar and other taxes(Animal taxes, Bus stand taxes . It has been noticed that many times current year revenue booking erroneously classified as " Old recoveries of revenue tax" . Thus, Proper attention should be made before accounting entry of receipt and revenue reconciliation should be made with the coordination of Revenue department.
2	Samekit kar	6,194,421.00	2,298,730.00	-63%		
3	Education cess	3,164,391.00	3,197,295.00	1%		
4	Town developemnt cess	12,987,880.00	10,872,131.00	-16%		
	Total	97,956,894.00	101,660,221.35			
	Non Rajasav Kar				19. Other tax includes taxes on animals and Bus stand taxes , for which revenue is almost half in comparison to previous year.	
1	Bhawan Bhumi Kiraya	29,209,430.00	43,405,976.00	49%		
2	Water Tax	433,320.00	457,885.00	6%		
3	Fees and other charges	3,587,548.00	8,484,931.00	137%		
4	Other tax	1,534,037.00	868,120.00	-43%		
	Total	34,764,335.00	53,216,912.00			
	Gross Total	132,721,229.00	154,877,133.35	17%		

Note: All above figures are taken from Receipt & Payment statement of the current year (on the cash basis)

M/s Baheti & Co.

Chartered Accountants Firm

Revised Abstract sheet for reporting on audit paras for financial year 2019-20

Name Of Nigam SINGRAULI MUNICIPAL CORPORATION

Part-II

S.No.	Parameters	Description	Observation in brief	Suggestion
2	Audit of expenditure	(1) We have checked the bill voucher with cash book and bank book maintained by the corporation. (2) Depreciation has been calculated by the management on the FAR maintained by the accounts department only for the depreciation purpose. No actual FAR produced. (3) In current year Automatic building permission fees income and expenditure shown in municipal fund. (4) MC has received 76.50 Cr on account of 'Grant housing for all'. MC accounts department has passed and approved Bills of Rs. 80.12 Crore from this deposit work which is not correct. Resultant of that Deposit work shown adverse balance of Rs.4.40 Cr. as on 31.03.2020. MC is working only as a nodal agency for grant expense work and they cannot approve bill more than deposit work receipt. (5) During the year FY 2019-20, MC has not paid statutory dues like TDS/GST/BCW in respect of certain transaction (details given in main audit report) till the date of audit. (6) Some Accounts codes under Recoveries payable Shown debit balance due to excess payment/ Cross account head payment. (Detail given at main audit report)	1) We observed that complete double entry system has not been followed. Computerized Entries are not made spontaneous to record accounting entries. (2) In the course of our audit, we have observed mismatching of heads in Income/expenditure voucher and accounting records there on. (3) We recommend that Bank Account Balance (Axis bank -67364) should be taken as part of Main cash book and separate register should not be maintained. (4) We have noticed that some recoveries payable account codes are showing debit balance, Possible reason may be cross head booking/ double payment booking.	(1) Higher officer should regularly watch the computerized accounting record on time basis. (2) Tally data entry should be made spontaneous and on real time basis to achieve the purpose of double entry accounting system. (3) MC is working only as a nodal agency for grant expense work and they cannot approve bill more than deposit work receipt. (4) Management should give attention while Govt. dues booking.
3	Audit of Book keeping	(1) In municipal corporation singrauli, books of accounts has been maintained in manual system by respective department and on the computerized system by accounts department but both records shown differences. (2) Apart from this, No individual ledgers are maintained in the debtors/security deposit/earnest deposit.(3) In the current financial year management has transferred following amounts from Grant fund cash book to Municipal fund cash book (Axis Bank account-623) which is not the standard procedure.(for detail, refer annex 1) (4) During the Year FY 2019-20, Municipal Corporation has received Rs. 3,69,10,389/- for beneficiary contribution of Pradhan Mantri Awas Yojna in Municipal fund bank namely UBI A/c No. 750 (Total amount Rs. 4,18,65,389/-) but MC has not taken this amount in Main cash book resultant of that Municipal cash book is showing less balance and bank statement showing higher balance. BRS of above bank is affected. This is incorrect method of managing Cash book as all the receipts and Payments should be part of Main cash book. (6) Management has not done proper rectification in cash book as per BRS of FY 2018-19. Some instances have noticed where UBI A/c No. 750 bank transactions have taken in Axis bank balance calculation. (7) 28. During the audit, we observed that some transactions are not taken in cash book but payment made by bank. (Details given in point 28 of main report)	1) Separate register should be maintained for beneficiary contribution for proper reconciliation and information. 2) Fixed asset register has not been produced before us during the course of audit. Accounts department itself prepared Fixed asset register only for the purpose of calculating depreciation. (3) There is mismatch in amount of sundry debtors as per computerized record and manual record which is shown in annexure 1. (4) Grant and loans received from governments are for any specific purpose. Municipal Corporation should try to avoid any transaction between grant banks and municipal banks. Any diversion / or any other purpose uses of grant will defeat the purpose of separate bank account system. (5) Resultant of that Municipal cash book is showing less balance and bank statement showing higher balance. BRS of both the banks are affected. (6) Account officer and other staff should give proper care while calculate monthly balance of banks.	Fixed Assets registers needs to be maintained properly and updated on timely basis by respective department and should produced before auditors for audit. (2) Efforts should be made to reconcile the difference in the manual record and computerized record. (3) As far as point 5 of Description is concerned, this is incorrect method of managing Cash book as all the receipts and Payments should be part of Main cash book.
4	Audit of FDR	(1) Municipal corporation has held FDR of Rs. 24.86 crores as on 31.03.2020 as investment. Separate register for FDR has been maintained. (2) UBI Sanjay Nagar bank has deducted TDS of Rs.15,62,315 /- on interest of FDR given to Singrauli MC, which is shown as other current asset in Balance sheet.	1) We have verified physically each FDR deposit receipt and not found any discrepancy. (2) Accrued interest on FDR has been manually calculated by the management as banks doesn't provide interest certificate. We have checked the calculation and found satisfactory. 2). 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. (3) MC have to request bank to not deduct TDS because Municipal Bodies are exempted for this provision.	Separate Earnest money/ Security deposit FDR register which is received from contractors/ proposed bidders should be maintained which could not be the part of the accounting records till date.

M/s Baheti & Co.

Chartered Accountants Firm

Revised Abstract sheet for reporting on audit paras for financial year 2019-20

Name Of Nigam SINGRAULI MUNICIPAL CORPORATION

Part-II				
S.No.	Parameters	Description	Observation in brief	Suggestion
5	Audit of Tender/ Bids	No separate register has been produced during the course of audit for tender/bids. As per management, Corporation is following dual bid system to award the work. Estimates are being prepared on the basis of 2012 DSOR.	On the discussion with PWD department, BG's has been collected wherever necessary in respective year but we can not verify the old BG's as major BG's has closed as of date. (2) Municipal Corporation does not provided any detailed Notice inviting tender there fore we are unable to verify the bank guarantee clause.	Separate Earnest money/ Security deposit FDR register should be maintained which could not be the part of the accounting records
6	Audit of Grants & Loans	(1) Separate grant receipt and expenditure record maintained in the corporation. (2) Municipal has taken loan from HUDCO and the amount is to be repaid proportionately by Singrauli Municipal and State government i.e. in ratio of 25:75 . State Government is repaying part of its loan to HUDCO on yearly basis and the same being reflected in loan statement from HUDCO . Amount repaid by state government on yearly basis is transferred from loan account to CM Infrastructure Grant account. The amount transferred from HUDCO loan to Grant account during the current financial year 2019-20 is INR Rs. 71,75,430/- (3) we found difference in various source of information regarding Grant receipts in UAADD sites and letters issued to MC. Moreover, certain revenue grant received by MC for which exact head or sanction letter not received by MC.	1). Municipal corporation is making payment of various contracts executed through the year and deducting the statutory liability like VAT/TDS/PT but from July onwards both Contractor payment and Statutory liability payment have been made from municipal fund bank account (Axis bank-623) and contra has been passed from grant to municipal fund bank account which is not the correct procedure and system and this need to be redefined by the municipal corporation. This procedure defeats the purpose of separate bank account system. 2) Municipal Corporation not allowed to transact between grant fund banks and municipal fund banks except in crucial circumstances with Permission of Council.	Grant and loans received from governments are for any specific purpose. Municipal corporation do avoid any transaction between grant banks and municipal banks. Any diversion / or any other purpose uses of grant will defeat the purpose of separate bank account system. (2) Municipal Corporation not allowed to transact between grant fund banks and municipal fund banks except in crucial circumstances with Permission of Council.
7	Incidences relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme to another	1) During the year Rs. 10,00,00,000/- has been transferred from UIDSSMT grant Axis bank account 2381 to municipal fund bank ICICI Bank Account 904 on 08.07.2019 and return during the year, which is incorrect. (2) Singrauli MC has transfer Rs. 40,80,000/- from SBI 40031 to Axis bank A/c 22577 account (3) Singrauli MC has transfer Rs. 19,05,000 from UBI 750 to DUTF bank of Baroda A/c 6444 on 26.02.2019. (4) During the Financial year 2019-20, Singrauli MC has transfer Rs. 13,00,00,000/- from Municipal bank accounts (UBI 15508 and UBI 750) to UIDSSMT Axis Account 2381 as Municipal Share. (District magistrate fund and NTPC CSR fund) MC has shown this entry as adjustment from Municipal fund account code 3 10 000 . (5) Municipal Corporation has received Sambal yojna grant in Municipal bank accounts and treated as revenue grant Income which is not correct. MC is only nodal agency for Sambal Yojna grant.	Any amount receipt for specific purpose should immediately transfer to the concern bank account and specific expenditure should only be made from that grant fund account for proper accounting of grant but municipal corporation doesn't follow standard procedure.	Any amount receipt from any unknown sources should be kept unused. As and when the source and purpose are known to the management , the whole receipt should immediately transfer to the specific grant or specific purpose as the case may be but municipal corporation doesn't follow standard procedure.
7A	Any Other	Municipal Corporation has given advance to vendor M/s K K Span India pvt Ltd of Rs.11,04,55,600/- (Amrit Yojna Grant) in Financial year FY 2017-18 (@ interest rate of 9.65%). During the current year MC has started adjusting of advance and interest thereon from bills. Total Rs. 53,66,182 has been adjusted form principal amount and Rs. 1,49,60,183/- taken as interest adjusted from bills. MC is not authorized to give advance to vendor on interest. Approval from Competent authority is also not produced before us.		Municipal Corporation should not provide Loan and advance to vendor for such as long time. Proper approval from Competant authority should be taken . Accounts Officer should personally monitor recovery of advance and interest calculation

M/s Baheti & Co.

Chartered Accountants Firm

Revised Abstract sheet for reporting on audit paras for financial year 2019-20

Name Of Nigam SINGRAULI MUNICIPAL CORPORATION

Part-II

S.No.	Parameters	Description	Observation in brief	Suggestion
8(a)	Percentage of revenue expenditure (Establishment, Salary, operation and maintenance) with respect of revenue receipts (Tax and non tax) excluding Octroi, stamp duty and other grant etc.	Note: (1) All above figures are taken from Receipt & Payment statement of the current year (on the cash basis)	Revenue Expenditure (A) : 61.61 Crore Revenue Receipts (B) : 18.04 Crore A/B*100 = 341.43 %	Approximately revenue expenditure is 341.43% of current year Revenue receipt for municipal fund. Efforts should be made to increase the revenue collection and control the revenue expenditure to get the ratio under 100%
8(b)	Percentage of Capital Expenditure to total expenditure	Note: All above figures are taken from Receipt & Payment statement of the current year (on the cash basis) (2) Expenditure incurred on deposit work or on that work from which assets have not been created for MC has not be taken	Capital Expenditure (A) : 47.81 Crore (figure included all capital expenditure own resources + grant fund) Total Expenditure (B) : 109.42 Crore (figure included all capital expenditure own resources + grant fund) A/B*100 = 43.70 %	Approximately 43.70 % of total expenditure made by municipal corporation from both fund (own resources+ grant fund) is being incurred in capital expenditure like road, PCC, Drain, Sewerage, Public light, Line and pipes, Sulabh complexes, Park etc. Which is quite satisfactory. Municipal corporation should try to keep on the same mode in the public interest.
9	Whether All the temporary advances fully recovered or not	Yes, All temporary advance were fully recovered or settled against expenditure.	Miscellaneous advance of Rs. 2,46,924/- is pending for settlement on 31.03.2020	MC should either recover the advance amount through salary deduction or ask employee to submit bills.
10	Whether bank statement Reconciliation statement is being regularly prepaid	BRS have been prepared yearly	BRS have been prepared yearly	MC should try to prepare monthly BRS for better control.

Note : Municipal has maintained books as per double entry system and ledgers of individual expenses, the above figures has been

taken as per entries in cash book, the head of which might be different. For Detail observations please read our detail audit report attached herewith.

Note: All above figures are taken from Receipt & Payment statement of the current year (on the cash basis)

Date:

Place: Bhopal

For Baheti & Co.
Chartered Accountants
FRN NO. 006287C

CA Sumita Baheti
Partner
M No. 075888

Revised abstract Sheet for Reporting on Audit Paras

(Amount in lakhs)

2019-20 Income and Expenditure information

S. No.	Division	District	ULB Name	ULB Type	Revenue Receipts										TOTAL RECEIPTS	REVENUE EXPENDITURE					TOTAL EXPENDITURE			
					PROPERTY TAX	OTHER TAX REVENUE	FREE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION AND SURCHARGE*	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS		Other Grants	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATIONS & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Reva division	Singrauli	Singrauli Municipal Corporation	Municipal Corporation	1052.46	237.07	88.5	450.1	4172.47	984.4	380.27	2638.66	2154.72	201.91	197.16	12557.72	2604.25	369.95	3188.31	1412.83	23.90	3811.26	25	11429.80

- Note 1 Revenue income transfer from Capital reserve (Amount rs. 1449.16 lakhs) not included in column 11 (Revenue grants, contributions) due to non cash item
 Note 2 Depreciation expense of Rs. 3175.05 not included in other expenses due to non cash items
 Note 3 All other income and expense taken from Income and expenditure statement
 Note 4 Capital receipts and capital expenditure does not included deposit works project (Housing for all- Pradhan Mantri Aawas Yojna)
 Note 5 Other Grants (Column 16) includes those grants which are of revenue nature (NULM, Road Manitanace etc)

Place Bhopal
 Date

Name of Auditor- CA Sunita Baheti
 Firm Reg. number 006287C
 Membership number 075888
 Contact 9826744175
 E-mail sunitabaheti@gmail.com

SINGRAULI MUNICIPAL CORPORATION

**ANNUAL REPORT
FINANCIAL YEAR 2019-20**

SINGRAULI MUNICIPAL CORPORATION

NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE FINANCIAL YEAR 2019-20

1. Introduction

This is the report on financial statements for the year 2019-20 submitted to the management. It includes approach and methodology adopted and used in preparation of Financial Statements. It also includes the activity and issues arising on **AUDIT Assignment of SINGRAULI Municipal Corporation.**

2. Objectives of the Assignment

The objective of this assignment is to provide the opinion on the financial statements for the year ended 31st march 2020 of Municipal corporation, Singrauli.

3. Significant Accounting Policies and Notes to accounts which are the part of Financial Statements 2019-20, Municipal Corporation Singrauli

3.1 Audit of Revenue

3.1.1 Property Taxes

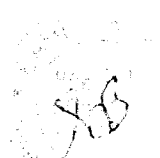
- a) Revenue in respect of Property and Other Related Taxes e.g. Integrated tax, sanitation) including surcharge is recognized in the period in which they become due and demands are ascertained on the basis of certified information from the respective office of the Singrauli Municipal.
- b) In case of new or changes in assessments, it can be accrued in the month in which the demand is served.

3.1.2 Water Supply and Sewerage

- a) Revenue in respect of Water Tax, Water Supply Charges, Meter Rent, Sewerage charge, Disposal charges is recognized in the period in which they become due and accounted for from the information provided.
- b) Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- c) Revenue in respect of Water Tanker Charges and Road Damage Recovery Charges, Penalties is recognized on actual receipt basis.

3.1.3 Rentals, Fees, and Other Sources of Income

- a) Revenue in respect of Property tax, Samekit kar, Town development cess,

A handwritten signature, possibly 'N.B.', is written over a circular official stamp. The stamp contains some text that is mostly illegible due to the signature and the quality of the scan.

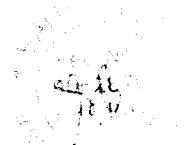
Educational cess, Water tax, Rent of shopping complex **booked on accrual basis** based on ' Revenue demand & receipt statement ' provided by revenue department.

- b) Revenue in respect of renewal Trade License Fees are recognized on due basis. One time Trade License Fees is accounted on actual receipt basis.
levied, recognized on actual receipt basis.
- d) Revenue in respect of advertisement fee is accrued based on terms of lease/ rent agreement.
- e) Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, is recognized in the period in which they become due, i.e., when the bills are raised.
- f) The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, is recognized on actual receipt basis.
- g) Revenue in respect of Property Transfer Charges is recognized on actual receipt basis.
- h) Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of State Government is recognized on actual receipt from the state government.
- i) Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, is recognized as and when the deductions are made.
- j) Revenue in respect of Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees, Hospital training fees, Rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle and road roller, Sale of waste and scrap where applicable is recognized on **actual receipt**.
- k) We have check the investment on sampling basis and found such investments are made at prevailing market rates.

3.2 Common Accounting Principles Concerning Income Accounting

The following principals are applied uniformly on income from Property and Other Taxes, Water Supply and Rentals, Fees and Other Sources of Income:-

- a) Interest element and Penalties, if any, in demand is reckoned only on receipt.
- b) Revenue in respect of Notice Fee, Warrant Fee and Other Fees charged is recognized when the bills for the same are raised.
- c) Refunds, remissions of taxes for the current year is adjusted against the income



and if pertain to previous years then it is treated as prior period item.

- d) Any excess recovery of debtors is treated as current year income .
- e) Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- i) Any subsequent collection or recovery of all kinds of receivables which were already written off is recognized as a 'Prior Period Income'.

3.3 Assigned Revenues

All 'Assigned Revenues' like compensation in lieu of octroi, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on net receipt basis.

3.4 Audit of Expenditures

3.4.1 Employees Related Transactions

- a) Expenses on Salaries and other allowances are recognized as and when they are due for payment (i.e. at the month end).
- b) Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., is recognized as liability in the same period in which the corresponding salary is recognized as expense.
- c) Gratuities' calculated upon retirement of the employee and are booked as expense of that particular year. Organization is not booking the gratuity on accrual basis.
- d) Leave encashment are recognized on actual payment basis.
- e) Pension is recognized on actual payment basis where Actuarial valuation is not adopted.
- f) Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued.

3.4.2. Other Revenue Expenditures

- a) Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- b) The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.
- c) On the test basis, we verified that expenditure of particular scheme is limited to

24

the fund allocated for that particular scheme and expenditure has been incurred accordance with the guidelines directives and rules issue by GOI or GOMP time to time except the qualification mentioned in annexure 1.

- d) On test checking of expenditures, appropriate sanctioned has been obtained from competent authority.
- e) Organization has made several contacts for the purchase/ construction of fixed asset *but specific completion certificates/ management certificate of any particular asset is not being produced to us for verification.*

3.4.2 Borrowings or Loans received

Provision for Interest expenditure on HUDCO loan is not recognized in the books of accounts on accrual basis.

3.5 Audit of Book keeping

3.5.1 Singrauli municipal corporation has maintained the prescribed books of account as per accounting rules applicable to Urban local bodies.

3.5.2 We verified advance register and on the test checking of the same, we found that all the advance are timely recovered according to the terms & condition of the advance and on test checking basis we haven't found any case of non recovery.

3.5.3 Bank reconciliation statements has been verified by us and the pending cheques which are not cleared or the amounts which have not been taken in cash book has been appropriately reflected in BRS.

3.5.4 All the receipts and payments of the grants have been verified by us from entries in Grant cash book and grant register.

3.5.5 Fixed asset register has been maintained by the individual departments municipal corporation. Assets which have completed in all respect, has only been entered in FAR.. But CWIP has not been recorded in any register i.e for CWIP no physical record/register maintained by Municipal corporation.

3.5.6 **Assets Completed but not Capitalized:** On the test checking, we verified certain assets and as per management these assets are completed in all respect but the same has not been entered in FAR. The reason given by management for the same is non availability of completion certificate/ Completion certificate. **Thus, the balances of the Physical FAR available with various departments mismatch with the amount of fixed asset in balance sheet.**

3.5.7 FAR which are available in individual department not updated with the entries of depreciation and assets damaged or sold.

3.5.8 Depreciation has charged on assets based on details available with accounts department in soft copy and the data of physical FAR available with different departments mismatch with the data available in the soft copy with accounts department.

3.6 Audits of Tenders & Bids

3.6.1 On the basis of discussion and sample checking, organization has followed competitive tendering procedures.

3.6.2 On the discussion with PWD department, BG's has been collected wherever necessary in respective year but we can not verify the old BG's as major BG's has closed as of date.

3.7 Audit of grants & Loans

3.7.1. Revenue Grant

- a) General purpose Grants, mainly from the state government are of a revenue Nature e.g. *Najul Lagan* are recognized as incomes on actual receipt basis.
- b) Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c) We have checked the grant received from central government & state government and the expenditure against these grants has been properly accounted for **except the qualification given in annexure 1.**

3.7.2. Capital Grant

- a) Grant received towards capital expenditure (these are generally from State/Center Government) is accounted on actual receipt basis. The amount is initially be credited to a Grant/ Contribution head under the 'Liabilities'. Upon Final Capitalization/ acquisition/construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to Capital Contribution from Grant Fund. Till the assets remain in CWIP status, the grant amount doesn't reduce under the head "Liabilities". **In financial year 2019-20 , an amount equal to the capital expenditure made out of grant fund Rs. 1,37,79,58,649- is debited from grant fund and credited to capital reserve fund.**
- b) Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership right for the ULB is treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extend of liability stands reduced with the value of such utilization and no further treatment has been done. **In current financial year an amount equal to revenue expenditure made out of grant fund is debited from grant fund and credited to revenue grant fund.**
- c) Grants in the form of non-monetary assets (such as fixed assets given at a Concessional rate) are 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 (e.g. Rupee One).

- d) As per MPMAM, an amount equal to depreciation on asset created/formed from grant fund should be debited from Capital reserve from grant fund and the same is credited to current year income to nullify the effect of depreciation charged on grant fund assets. **In financial year 2019-20 , an amount equal to the depreciation on assets formed/purchased out of grant fund amounting to Rs. 14,49,46,149.85/- is debited from capital reserve from grant fund and credited to revenue grant from capital reserve.**
- e) On the test checking , we doesn't found any diversion of fund from capital receipts, grants , loans to revenue.

3.8 Assets

3.8.1. Public Works

- a) The cost of fixed assets include (i) cost incurred/amount spent in acquiring or installing or constructing fixed asset, (ii) interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and (iii) other incidental expenses incurred up to that date of bringing the asset to use.
- b) Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset is capitalized and included in the cost of asset. Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, is treated as revenue expenditure in the year of incurrence as per AS-10 of the ICAI.
- c) Assets in the nature of civil works and equipment/machinery requiring erection/installation are first be accumulated under respective 'capital work-in- progress account' prescribed in the chart of accounts. Upon completion of the civil works and installation of machinery the value are transferred to the respective asset account under fixed assets. If the civil work of machinery installation as at the end of the year were under construction/erection/installation these is considered as "Capital Work-in- Progress". The value of each work-in-progress is include 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 also be added to arrive at the total value of the work- in-progress.
- d) Generally the Earnest Money Deposit and Security Deposit received if forfeited is recognized as income when the right for claiming refund of deposit has expired. No such case noticed in singrauli Municipal Corporation audited period.
- e) Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability. **Rs. 39.60 Cr. has been outstanding under the head Sch. B7 deposit received but no individual contractors/supplier wise details has been maintained in computer system.**

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3.6.2 Fixed Assets

Fixed assets include Land including parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer Hardware, etc.; Vehicles; Health related assets; Cold Storage Equipment; Medical Equipment.

- a) All Fixed Assets is carried at cost less accumulated depreciation. The cost of fixed assets shall 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.
- b) 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.
- c) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.
- d) An increase in net book value arising on revaluation is credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- e) Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, is charged off as Revenue Expenditure.
- f) Where ULB has taken a loan, or other borrowings for the construction of an asset or a group of assets, then the interest would be capitalized to that particular asset or the group of assets. If a particular loan cannot be identified for a specific asset, then capitalization would be made at weighted average rate. The weighted average rate are applicable after taking into consideration the period of completion/ building of assets and the amount invested in relation thereto.
- g) 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. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

3.7. Depreciation

Depreciation on Fixed Assets has been provided as per MPMAM.

We have calculated the depreciation for the current year on the fixed Assets acquired & put to use prior to 31st March 2019 as per MPMAM.

- a) Depreciation is provided at Straight Line Method at the prescribed rates.

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- b) Depreciation is provided from the date of put to use of that particular assets.

3.8. Capital Work In Progress

The information and comments on Fixed Assets and CWIP is based on the evidences and information received from the Tally Data and respective department. CWIP represents capital assets which are still under process of construction/completion and have not been commissioned. The amount of CWIP has been estimated on the basis of files, made available, for verification of work orders issued(unfinished) and part payment made before 31 March 2020, with the balance in 2019-20 or is still unpaid. Many Assets has been Noticed which has completed but Completion Certificate & Final payment have not been Made. Corporation capitalized this type of Construction as Assets on the basis of payment not the basis of completion certificates or management report in this regard.

3.9 Stores

Expenditure in respect of material, equipment, etc., procured is recognized on cash basis, The cost of inventories shall include the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.

3.12 Audit of FDR/Investments

- a) Investment is made in FDR and recognized at cost of acquisition and accrued interest on FDR has been separately accounted for in balance sheet in Schedule B-19.
- b) Accrued interest on FDR has been manually calculated by the management.
- c) 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.
- d) Interest earned on FDR , TDR has been verified from cash book and tally software data and further FDR which are matured are renewed by the management on timely basis.
- e) On the test basis, we check the FDR/ TDR and all are made at prevailing market rate available with the bank

3.13 Special Funds

- a) Special Funds is treated as a liability on their creation.

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- b) Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognized and credited/debited to Special Fund Account.
- c) 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 Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every 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. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

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BALANCE SHEET OF

MUNICIPAL CORPORATION SINGRAULI

FOR THE YEAR ENDED ON 31.03.2020

Schedules Forming
Part Of Balance Sheet

TABLE 2:

MUNICIPAL CORPORATION SINGRAULI (MP)

BALANCE SHEET

As at 31 March 2020

	Particulars	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,060,899,888.58	1,372,638,400.99
	Earmarked Funds	B-2	16,619,854.00	23,741,654.00
	Reserves	B-3	1,655,411,793.21	422,399,294.06
	Total Reserves and Surplus		2,732,931,535.79	1,818,779,349.05
A2	Grants, Contributions for Specific Purpose	B-4	1,269,097,314.17	2,059,030,508.26
A3	Loans			
	Secured loans	B-5		
	Unsecured loans	B-6	76,446,481.00	86,012,560.00
	Total Loans		76,446,481.00	86,012,560.00
	TOTAL SOURCES OF FUNDS (A1+A3)		4,078,475,330.96	3,963,822,417.31
B	APPLICATION OF FUNDS			
B1	Fixed Assets			
	Gross Block	B-11	5,471,689,361.51	4,048,303,835.51
	Less: Accumulated Depreciation		2,480,909,405.69	2,163,403,875.66
	Net Block		2,990,779,955.82	1,884,899,959.85
	Capital work-in-progress		447,785,473.00	1,489,984,876.00
	Total Fixed Assets		3,438,565,428.82	3,374,884,835.85
B2	Investments			
	Investments-General Fund	B-12	248,626,162.00	323,620,882.00
	Investments-Other Funds	B-13		
	Total Investment		248,626,162.00	323,620,882.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	17,691,657.40	19,814,853.13
	Sundry Debtors (Receivables)	B-15	79,820,941.11	60,354,000.46
	Gross amount outstanding		124,386,241.11	104,919,300.46
	Less: Accumulated Provision against bad and doubtful receivables		44,565,300.00	44,565,300.00
	Prepaid expenses	B-16	496,120.00	462,825.00
	Cash and Bank Balances	B-17	724,530,213.14	718,794,725.38
	Loans, advances and deposits	B-18	109,996,320.00	5,191,602.00
	Total Current Assets		932,535,251.65	804,618,005.97
B4	Current Liabilities and Provisions			
	Deposits received	B-7	396,077,348.00	377,358,166.00
	Deposits works	B-8	(2,176,058.49)	(13,310,281.49)
	Other liabilities	B-9	146,665,710.00	175,811,464.00
	Provisions	B-10	13,293,243.00	16,254,071.00
	Total Current Liabilities		553,860,242.51	556,113,419.51
B5	Net Current Assets (B3-B4)		378,675,009.14	248,504,586.46
C	Other Assets	B-19	12,608,731.00	16,812,113.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		4,078,475,330.96	3,963,822,417.31

(0.00)

0.00

ACCOUNTS OFFICER

MUNICIPAL CORPORATION SINGRAULI
SingrauliCHIEF MUNICIPAL OFFICER
MUNICIPAL CORPORATION SINGRAULI

AUDITOR

BAHETI & CO.
CHARTERED ACCOUNTANT FIRM
BHOPAL
FRN NO. 006287C

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule B-1 Municipal (General) Funds (Rs)						
Account Code	Particulars	Water Supply, Sewerage and Drain age	Road Development and Maintenance	Bustee Services	Commercial Project	General Account
	Balance as per last account					1,372,638,400.99
	Additions during the year					-
	* Surplus for the year					(1,076,971,201.44)
	* Transfers					-
	* Adjustments (Current year)					17,838,284.02
	Total (Rs.)	0.00	0.00	0.00	0.00	313,505,483.57
	Deduction during the year					-
	* Deficit for the year					
	* Transfers					
	* Adjustments (Current year)					134,080,000.00
	Balance at the end of the current year					179,425,483.57

Account Officer
Municipal Corporation
Singrauli

[Signature]

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

Particulars	Beneficiary Contribution-UIDSSMT	Beneficiary Contribution-PMAY	Janbhagidari-Earmarked fund	TOTAL
(a) Opening Balace	-	15,382,654.00	8,359,000.00	23741654.00
(b) Additions to the Special Grant Received from Govt.				0.00
* Transfer from Municipal Fund				0.00
* Interest / Dividend earned on Special Fund Investments				0.00
* Profit on disposal of Special Fund Investments				0.00
* Appreciation in Value of Special Fund Investment				0.00
* Other addition (Receipts from beneficiaries)	3320000.00	37,541,400.00		40861400.00
Total (b)	3320000.00	52,924,054.00	8,359,000.00	64,603,054.00
© Payments out of funds				-
{I} Capital expenditure on				-
* Fixed Asset				-
* Other				-
{II} Revenue Expenditure on				-
* Salaries, Wages and Bonus Benefits and Allowances				-
* Rent other administrative Charges.				-
* {III} Other				-
* Loss on disposal of Special Fund Investments				-
* Diminution in Value of Special Fund Investments				-
* Transferred to Grant Fund (Grant housing for all/ Janbhagidari)		39,624,200.00	8,359,000.00	47,983,200.00
Total C	0.00	39,624,200.00	8,359,000.00	47,983,200.00
Net Balance of Special Funds (a+b)-c	3320000.00	13,299,854.00	-	16,619,854.00

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule B-3 Reserve

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)
3121000	Capital Contribution	422,399,294.06	1,377,958,649.00	1,800,357,943.06	144,946,149.85	1,655,411,793.21
3121100	Capital Reserve					
3122000	Borrowing					
3123000	Special Funds	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	422,399,294.06	1,377,958,649.00	1,800,357,943.06	144,946,149.85	1,655,411,793.21

Account Officer
Municipal Corporation
Singrauli

SINGRAULI MUNICIPAL CORPORATION, (M.P.)

AS ON 31.03.2018

Schedule B-4: Grants & Contribution for Specific Purpose

Accounting Code 3200000

Particulars	Central Government	State Government	Grants from Other Bodies	Grand Total
Account Code	3201000	3202000	3208000	3200000
(a) Opening Balance	829,703,138.16	1,197,748,298.03	31,579,072.07	2,059,030,508.26
(b) Additions to the Grants*	-	-	-	0.00
* Grant received during the year	328,438,000.00	200,616,712.00	-	529,054,712.00
* Interest / Dividend earned on	6,184,364.00	2,576,317.00	294,351.93	9,055,032.93
Grant Investments	-	-	-	0.00
* Interest on advance to vendor (M/s KK Span India Ltd)	14,960,183.00	-	-	14,960,183.00
Investments	-	-	-	0.00
* Transfer from Another grant	-	-	-	0.00
Grant Investments	-	-	-	0.00
* Other Addition (MC Fund & Other Grant)	196,053.00	7,175,430.00	-	7,371,483.00
* Other Addition (Earmarked)	-	143,863,389.00	-	143,863,389.00
Total (b)	349,778,600.00	354,231,848.00	294,351.93	704,304,799.93
Total (a+b)	1,179,481,738.16	1,551,980,146.03	31,873,424.00	2,763,335,308.19
(c) Payments out of Funds	0.00	0.00	0.00	0.00
* Capital Expenditure on Fixed assets	101,880,839.00	1,265,432,874.00	10,644,936.00	1,377,958,649.00
* Capital Expenditure on other	0.00	-	0.00	0.00
* Revenue Expenditure on	0.00	286,683.00	0.00	286,683.00
* Salary , Wages and allowances etc.	0.00	5,501,563.00	0.00	5,501,563.00
* Rent	55,814,606.00	-	0.00	0.00
Repair & Maintenance	5,482,341.00	-	0.00	55,814,606.00
* Other: Programm Exp.	0.00	14,042,167.00	0.00	19,524,508.00
* Loss on disposal of Special fund Investments	0.00	-	0.00	0.00
* Diminution in Value of Special Fund Investments	0.00	-	0.00	0.00
* Grants adjusted to municipal fund	3,370,015.00	14,468,269.02	0.00	17,838,284.02
* Grant transfer to other grant	-	1,314,260.00	0.00	1,314,260.00
* Transfer	15,999,441.00	-	0.00	15,999,441.00
Total (c)	182,547,242.00	1,301,045,816.02	10,644,936.00	1,494,237,994.02
Net Balance at the year end (a+b)-(c)	996,934,496.16	250,934,330.01	21,228,488.00	1,269,097,314.17

Signature
Municipal Corporation

Schedule B-4 Grants & Contribution for Specific Purpose (Central Govt.)

Account Code	Particulars	BRGF	MPUSP	Basic minimum program	IHSDP	Jangada	RAY (Rajeev Awas Yojna)	Amrit Yojna	Amrit Yojna (DUIT)	14th Finance Commission	National slum development prg grant	Total of Central Grant
(a) Opening Balance		14,084,372.16										
(b) Additions to the Grants*												
* Grant received during the year			1,182,708.00	132,369,873.00	3,885,379.00	402,694.00	809,540.00	478,085,138.00	19,552,724.00	179,034,010.00	299,700.00	829,703,138.16
* Bank Interest earned on Grant Investment												
* Profit on disposal of Grant Investments												
* Interest on advance to vendor (M/s KK Span India Ltd)		1,129,829.00	37,232.00	12,966,000.00	15,684.00	12,576.00	-	3,512,182.00	1,476,861.00	215,472,000.00		328,438,000.00
* Other addition (Transfer from MC Fund)								14,960,183.00		193,795.00		6,184,364.00
* Other addition (Transfer from another grant)				2,258.00								14,960,183.00
* Other addition (Penalties & others)												196,053.00
Total (b)		1,129,829.00	37,232.00	12,968,258.00	15,684.00	12,576.00	-	118,472,865.00	1,476,861.00	215,665,795.00		349,778,600.00
Total (a+b)		15,214,201.16	1,219,940.00	145,338,131.00	3,901,063.00	415,270.00	809,540.00	596,557,503.00	21,029,585.00	394,699,805.00	299,700.00	1,179,481,738.16
Payment out of funds												
Capital expenditure on fixed Assets												
Capital expenditure (Asset transfer to beneficiaries)		193,160.00		46,589,947.00				13,841,704.00		41,256,028.00		101,880,839.00
Revenue Expenditure on												
* Salary, Wages, allowances etc.												
* Collection of waste material												
* R & M												
Other				198,760.00								
* Loss on disposal Grant Investments							649.00	787.00	94,750.00	55,615,846.00		55,614,606.00
Grant transfer to another organisation (MP Tourism)										5,386,155.00		5,482,341.00
* Diminution in Value of Grant Investments												
* Grants adjusted to Municipal fund								15,999,441.00				15,999,441.00
Total C		193,160.00			3,370,015.00							3,370,015.00
Net balance at the year end (a+b)-c		15,018,041.16	1,219,940.00	98,549,424.00	531,048.00	415,270.00	808,891.00	566,715,671.00	20,934,835.00	292,441,776.00	299,700.00	956,934,496.16
Less: Payment for CWIP								400,725,252.00	932,555.00			401,657,807.00
Net Balance of Grant		15,018,041.16	1,219,940.00	98,549,424.00	531,048.00	415,270.00	808,891.00	166,990,419.00	20,002,280.00	292,441,776.00	299,700.00	595,276,689.16

Account Officer
Municipal Corporation
Singpur

Schedule B-4 Grants & Contribution for Specific Purpose (State Govt)

Account Code	Particulars	Road Repair & Maintenance	State Finance Commission	CM MIDCI	CM Urban Infrastructure	Chhatra Trust/ Prashad Sahayya	Grant Jambhagi/dan	Automatic Building Permission	CM Kanyashulkanya	Grant UDSSMT	National Urban Livelihood Mission	Grant for fire brigade	MULM-Shelter home	Grant city Transport- SCTCL	DMF Fund	TOTAL of state Grant
(a) Opening Balance		36,901,896.00	22,182,670.00	1,381,977.01	14,602,513.50	334,826.00	8,046,913.00	9,440,058.02	1,546,356.00	1,083,861,090.50	14,256,071.00	5,399,886.00				1,191,748,298.03
(b) Additions to the Grants*																
- Grant received during the year		16,324,000.00	20,191,631.00		18,630.00	16,046.00	184,416.00		64,230.00	120,000,000.00	2,000,000.00	1,392,000.00	1,314,260.00	8,494,821.00	10,800,000.00	203,648,112.00
- Provision created during the year										1,331,303.00	366,963.00			214,451.00	300,186.00	2,576,317.00
- Transfer from Un-audited Nigam Fund		221,043.00	603,346.00				8,350,000.00			134,880,000.00						143,863,389.00
- Other addition (Specify nature of Grant transfer through Fund payment by state government)																
Total (A+B)		16,545,843.00	20,794,977.00	1,381,977.01	7,176,430.00	16,046.00	8,543,416.00		64,230.00	246,311,333.00	3,363,934.00	1,392,000.00	1,314,260.00	8,709,272.00	31,280,186.00	7,175,430.00
Capital expenditure on fixed Assets		53,449,533.00	42,377,387.00		21,773,390.00	350,887.00	16,592,339.00	9,440,058.02	1,610,586.00	1,339,372,443.50	16,631,941.00	1,719,202.00	1,314,260.00	8,709,272.00	31,280,186.00	354,231,848.00
Revenue Expenditure on Other																1,551,980,148.03
- R & M			6,938,458.00													
- Salary, Wages, allowances etc.																
- Loss on disposal of Grant Investments		14,042,167.00														1,268,432,874.00
- Distribution in Value of Grant Investments																
- Grant transfer (Shown as Income in Municipal fund)						6.00			128,006.00	1,947.00	5,501,563.00		156,400.00	88.00	236.00	5,661,563.00
- Grants Refunded Other Administrative Charges																1,506,683.00
Total C		14,042,167.00	6,938,458.00		21,773,390.00			9,440,058.02	128,006.00	1,947.00	5,028,211.00					14,469,289.02
Net Income		39,404,772.00	36,039,139.00	1,381,977.01	23,183.50	350,888.00	3,798,141.00		128,006.00	117,654,176.50	11,644,034.00	1,858,508.00	156,400.00	8,709,184.00	31,279,250.00	1,301,048,502.00
Net Income in the year and (a+b)-c																1,301,048,502.00
CWIP		39,404,772.00	36,039,139.00	1,381,977.01	23,183.50	350,888.00	3,798,141.00		128,006.00	117,654,176.50	11,644,034.00	1,858,508.00	156,400.00	8,709,184.00	31,279,250.00	250,934,330.01
Net balance									1,482,880.00	117,604,176.50	4,779,007.00	4,924,492.00				250,934,330.01

Account Officer
Municipal Corporation
Singrauli

Schedule B-4 Grants & Contribution for Specific Purpose (Grant For Other Bodies)

Account Code	Particulars	Grants From Others-NTPC /NCL CSR	Grant RO plant-NTPC CSR	CM Shahri Swachhta Mission	Total
(a) Opening Balance		20,152,100.00	10,690,472.07	736500.00	31,579,072.07
(b) Additions to the Grants*					
* Grant received during the year					-
* Interest/ Divident earned on Grant Investment			294,351.93		-
* Profit on disposal of Grant Investments					294,351.93
* Appreciation in Value of Grant Investment					-
* Other addition (Specify nature)(Transfer from MC Fund)					-
Total (b)		-	294,351.93		-
Total (a+b)		20,152,100.00	10,984,824.00	736,500.00	294,351.93
Payment out of funds					31,873,424.00
Capital expenditure on fixed Assets					-
Capital expenditure on Other			10,644,936.00		10,644,936.00
Revenue Expenditure on					-
* Salary , Wages, allowances etc.					-
* Rent					-
* R & M (Electricity charges for RO plant)					-
Other					-
* Loss on disposal Grant Investments					-
* Diminution in Value of Grant Investments					-
Grant transfer(DUTF)					-
* Grants Refunded Other administrative Charges					-
Total C					-
Net balance at the year end (a+b)-c		20,152,100.00	10,644,936.00	-	10,644,936.00
			339,888.00	736,500.00	21,228,488.00


 Account Officer
 Municipal Corporation
 Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule B-5 : Secured Loans			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans from Central Government	0.00	0.00
3302000	Loans from State Government	0.00	0.00
3303000	Loans from Govtg. Bodies & Association	0.00	0.00
3304000	Loans from internation agencies	0.00	0.00
3305000	Loans from banks & other financial institution	0.00	0.00
3306000	Other Term Loans	0.00	0.00
3307000	Bonds & Debentures	0.00	0.00
3308000	Other Loans	0.00	0.00
	Total Secured Loan	0.00	0.00


Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule - B-6 Unsecured Loan

Account Code	Particular	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans from Central Governemt		
3312000	Loans from State Government	-	-
3313000	Loans from Govt. Bodies & Associations		
3314000	Loans from international agencies		
3315000	Loans from banks & other financial institutions	76,446,481.00	86,012,560.00
3316000	Other Term Loan		
3317000	Bonds & Debentures		
3318000	Other Laons		
	Total Un- Secured Loan	76,446,481.00	86,012,560.00

Account Officer
Municipal Corporation
Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule - B-7 Deposits Received

Account Code	Particular	Current Year (Rs.)	Previous Yea (Rs.)
3401000	From Contractor	395,354,282.00	376,946,600.00
3402000	From Revenues		
3403000	From Staff		
3408000	From Other (Water Connection)	723,066.00	411,566.00
	Total - Deposits Received	396,077,348.00	377,358,166.00

Account Officer
Municipal Corporation
Singrauli

Schedule - B8 Deposits Work

Account Code	Particular	Opening Balance as the beginning of the year	Additions during the current year (Rs.)	Utilization/expenditure (Rs.)	Balance outstanding at the end of the current year (Rs.)
3411000	Civil Works	(26,679,352.00)	964,958,606.00	954,260,070.00	(15,980,816.00)
3412000	Electrical Work	-	-	-	-
3418000	Others	13,369,070.51	462,887.00	27,200.00	13,804,757.51
	Total of Deposit Work	(13,310,281.49)	965,421,493.00	954,287,270.00	(2,176,058.49)


 Account Officer
 Municipal Corporation
 Singrauli



Schedule - B-9 Other Liabilities (Sundry Creditors)

Account Code	Particular	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	24,031,858.00	41,492,853.00
3501100	Employee Liabilities	11,185,129.00	9,949,163.00
3501200	Interest Accured and Due		-
3502000	Recoveries payable	109,917,050.00	123,229,815.00
3503000	Government Dues Payable	1,497,280.00	1,139,633.00
3504000	Refunds Payable		
3504100	Advance Collection of Revenues		
3508000	Other	34,393.00	
	Total- Other Liabilities (Sundry Creditors)	146,665,710.00	175,811,464.00


Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule B-10 Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	13,293,243.00	16,254,071.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Tota Provisions & Write off	13,293,243.00	16,254,071.00

Account Officer
Municipal Corporation
Singrauli

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SINGRAULI MUNICIPAL CORPORATION, SINGRAULI (M.P.)													B-11									
FINAL FIXED ASSETS DETAILS AS ON 31.03.2020																						
GROSS BLOCK													Depreciation				NET BLOCK					
Account Code	Particular	Form No. as per MPM AM	As on 01.04.2019	Addition	Adjusment	As on 31.03.2020	Accumulated depreciationAs on 01.04.2019	for F y 2019-20	Adjusment	Total depreciation As on 31.03.2020	As on 31.03.2020	As on 31.03.2019										
4101000	LAND	28	158,592,554.53		0.00	158,592,554.53			0.00	0.00	158,592,554.53	158,592,554.53										
4102000	Building	29	447,879,098.00	19,612,472.00		467,491,570.00	114,762,649.89	13,812,123.65	0.00	128,574,773.53	338,916,796.47	333,116,448.11										
Infrastructure Assets																						
	Statue & Harriage	30	11,124,906.00		0.00	11,124,906.00						0.00										
4103000	Roads	31	2,190,942,644.00	110,163,581.00		2,301,106,225.00	1,578,670,903.05	212,455,169.47	0.00	1,791,126,072.53	509,980,152.47	612,271,740.95										
4103000	Bridges & Fly over	32	186,588,889.00	443,473.00		187,032,362.00	55,726,226.69	8,917,700.96	0.00	64,643,927.65	122,388,434.35	130,862,662.31										
4103100	Sewerage and drainage	33	313,849,413.00	37,356,275.00		351,205,688.00	116,695,884.57	19,725,140.81	0.00	136,421,025.39	214,784,662.61	197,153,528.43										
4103300	Public lighting	34	242,277,877.00	2,453,562.00		244,731,439.00	110,224,251.27	19,369,131.42	0.00	129,593,382.69	115,138,056.31	132,053,625.73										
4103200	Lakes & Ponds	35	6,844,521.00	0.00		6,844,521.00	0.00	0.00	0.00	0.00	6,844,521.00	6,844,521.00										
4103200	Water Works (Pipe Line)	6a	236,499,059.00	1,236,922,059.00		1,473,421,118.00	33,260,729.78	24,121,802.88	0.00	57,382,532.66	1,416,038,585.34	203,238,329.22										
4103200	Water Works (Tube well & Hand Pump)	6c	156,223,321.00	10,157,373.00		166,380,694.00	97,292,285.70	11,715,501.94	0.00	109,007,787.64	57,372,906.36	58,931,035.30										
Other assets																						
4104000	Plant & Machinery	36	13,711,973.00		0.00	13,711,973.00	13,694,476.05	3,586.20		13,698,062.25	13,910.75	17,496.95										
	Vehicle	37	61,826,574.00	5,502,546.00		67,329,120.00	32,176,212.90	5,431,288.20		37,607,501.10	29,721,618.90	29,650,361.10										
	Office Equipment	38	5,947,865.75	97,805.00		6,045,670.75	3,476,779.75	371,272.70		3,848,052.45	2,197,618.30	2,471,086.00										
	Furniture & Fixture	39	11,570,054.54	388,215.00		11,958,269.54	4,352,422.69	1,094,961.20		5,447,383.89	6,510,885.65	7,217,631.85										
	Computer Hard Ware	40	4,425,084.00	288,165.00		4,713,249.00	3,071,053.10	487,850.60		3,558,903.70	1,154,345.30	1,354,030.90										
	Grand Total		4,048,303,833.82	1,423,385,526.00	0.00	5,471,689,359.82	2,163,403,875.45	317,505,530.03	0.00	2,480,909,405.47	2,990,779,954.35	1,884,899,958.37										


 Account Officer
 Municipal Corporation
 Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule B- 12 : Investments - General Funds

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year carrying cost (Rs.)	Previous Year Face Value (Rs.)
4201000	* Central Government Securities	0.00			
4202000	* State Government Securities				
4203000	* Debentures and Bonds				
4204000	* Preference Shares Equity Shares				
4202000	* Units of Mutual Funds				
4208000	* Other Investment (FDR's)	Nationalised Banks	248,626,162.00	256,085,229.00	323,620,882.00
	Total of Investments General Funds	0.00	248,626,162.00	256,085,229.00	323,620,882.00

Account Officer
M. C. Singrauli Corporation

Signature

Municipal Corporation Singrauli (MP)

F Y 2019-2020

Sechedule B- 13 : Investments - Other Funds					
Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
4211000	* Central Government Securities				0.00
4212000	* State Government Securities				0.00
4213000	* Debentures and Bonds				0.00
4214000	* Preference Shares Equity Shares				0.00
4216000	* Units of Mutual Funds				0.00
4218000	* Other Investment				0.00
	Total of Investments General Funds	0.00	0.00	0.00	0.00


Account Officer
Municipal Corporation
Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Sechedule B- 14 : Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	-
4308000	Tools Other	17,691,657.40	19,814,853.13
	Total Stock in Hand	17,691,657.40	19,814,853.13

Account Officer
Municipal Corporation
Singrauli

Sechedule B- 15 : Sundry Debtors (Receivables)					
Account Code	Particular	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
4311000	<u>Receivables for Property Taxes</u>				
	Less than 5 Years	67,343,892.65	12,498,824.00	54,845,068.65	42,658,000.00
	More than 5 years	-	-	-	-
	Sub - Total	67,343,892.65	12,498,824.00	54,845,068.65	42,658,000.00
	Less : State Government Cesses / Levies in Taxeds- Control Accounts	-	-	-	-
	Net Receivables of Property	67,343,892.65	12,498,824.00	54,845,068.65	42,658,000.00
4312000	<u>Receivables of Other Property Taxes</u>				
	Less than 3 Years	20,178,717.00	6,031,966.00	14,146,751.00	9,359,000.00
	More than 3 years	-	-	-	-
	Sub - Total	20,178,717.00	6,031,966.00	14,146,751.00	9,359,000.00
	Less : State Government Cesses / Levies in Taxeds- Control Accounts	-	-	-	-
	Net Receivables of Others	20,178,717.00	6,031,966.00	14,146,751.00	9,359,000.00
4312000	<u>Receivables of Cess Other Taxes</u>				
	Less than 3 Years	12,961,376.46	3,214,548.00	9,746,828.46	7,422,000.46
	More than 3 years	-	-	-	-
	Sub Total	12,961,376.46	3,214,548.00	9,746,828.46	7,422,000.46
4313000	<u>Receivables for Fees and User Charges</u>				
	Less than 3 Years	1,793,771.00	1,179,818.00	613,953.00	486,000.00
	More than 3 years	-	-	-	-
	Sub Total	1,793,771.00	1,179,818.00	613,953.00	486,000.00
4314000	<u>Receivables from Other Sources</u>				
	Less than 3 Years	22,108,484.00	21,640,144.00	468,340.00	429,000.00
	More than 3 years	-	-	-	-
	Sub Total	22,108,484.00	21,640,144.00	468,340.00	429,000.00
	Sub Total	22,108,484.00	21,640,144.00	468,340.00	429,000.00
	Total of Sundry Debtors (Receivables)	124,386,241.11	44,565,300.00	79,820,941.11	60,354,000.46

Account Officer
Municipal Corporation
Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule - B 16: Prepaied Expenses			
Account Code	Particular	Current Year (Rs.)	Previous year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	496,120.00	462,825.00
	Total Prepaid expenses	496,120.00	462,825.00

Account Officer
Municipal Corporation
Singrauli

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Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule - B 17:Cash and Bank Balance			
Account Code	Particular	Current Year (Rs.)	Previous year (Rs.)
4502000	Cash Balance with Bank Municipal Funds		
	Cash Balance		-
4502100	Nationalised Bank	306,054,953.14	383,698,583.82
4502200	Other Scheduled Banks	122,750,607.36	150,611,230.85
4502300	Scheduled Co- Operative Banks	-	-
4502400	Post Office		
	Sub - Total	428,805,560.50	534,309,814.67
4504000	Balance with Bank - Special Funds		
4504101	Nationalised Bank		
4504200	Other Scheduled Banks		
4504300	Scheduled Co- Operative Banks		
4504400	Post Office		
	Sub - Total	-	-
4506000	Balance with Bank - Grant Funds		
4506100	Nationalised Bank	295,724,652.64	184,484,910.71
4506200	Other Scheduled Banks		
4506300	Scheduled Co- Operative Banks		
4506400	Post Office		
	Sub - Total	295,724,652.64	184,484,910.71
	Total Cash and Bank Balance	724,530,213.14	718,794,725.38

Account Officer
Municipal Corporation
Singrauli

Sub Schedule for Schedule 17
Bank Balance as on 31/03/2020

Grant Funds Accounts	Closing Balnce (Current year)	Closing Balnce (Previous year)	Remark
SSA Bank Accounts			
UBI Sanjay Nagar SSA 11928	1049713.00 Dr	1019578.00 Dr	
Allhabad Bank 31353 (CM- Hath Thela)	350868.00 Dr	334826.00 Dr	
SBI A/c 775680 Waidhan (MPUSP)	1215702.00 Dr	1178470.00 Dr	
SBI Indore 63054441648 (IHSDP)	506508.00 Dr	490824.00 Dr	
SBI Waidhan 31440775760 (SSA)	10579654.00 Dr	10252741.00 Dr	
SBI Waidhan 31440775817 (BRGF)	25371017.46 Dr	25035036.46 Dr	
UBI Sanjay nagar 20042	9029652.00 Dr	8691917.00 Dr	
UBI 3477 Old Age Pension	3229600.71 Dr	3125155.71 Dr	
UBI 3487 SAMAJIK SURKSHA	626270.90 Dr	605415.90 Dr	
UBI Sanjay Nagar 4666 (Jangadana)	377646.00 Dr	365070.00 Dr	
UBI Sanjay Nagar 5360 (Janbhadani)	5100066.00 Dr	4915650.00 Dr	
UBI Sanjay Nagar A/c-11086 (Madhyam Bhojan)	4961762.71 Dr	4782742.71 Dr	
UBI Vindhya Nagar 250143 (SSA)	264093.00 Dr	264093.00 Dr	
SBI Waidhan 16330 (UIDDSMT)	2,176,583.50	2,177,232.50	
Axis bank (UIDSSMT) 2381	42831134.00 Dr	14272762.00 Dr	
Allahabad bank (Toilet Construction) 8843	384180.00 Dr	364631.00 Dr	
Allahabad Waidhan (RO Plant) 1369	428607.00 Dr	734255.07 Dr	*
SBI Waidhan 4628 (CM Infrastructure)	23911.50 Dr	24560.50 Dr	
SBI Waidhan 15611 RAY	808891.00 Dr	809540.00 Dr	
UBI Sanjay Nagar 15018	44704.00 Dr	43845.00 Dr	
UBI Sanjay Nagar 17779 (NULM)	4779007.00 Dr	9266267.00 Dr	
UBI Sanjay Nagar 33101 (Nishakt)	743605.84 Dr	743605.84 Dr	
UBI Sanjay Nagar 331012(Vidhwa)	116509.00 Dr	116509.00 Dr	
UBI Sanjay Nagar 3708 (Parivaar Sahayta)	4210998.00 Dr	4080490.00 Dr	
UBI Amrit Yojna 20879	81001971.00 Dr	63221225.00 Dr	
Axis Bank { Amrit Yojna}_83569	16278394.00 Dr		New A/c
UBI Waidhan HFA 25835	4820219.00 Dr	4998645.00 Dr	
Axis Waidhan 22577	106588.00 Dr	410583.00 Dr	
CBI Kanya Dan 6556	1482580.00 Dr	1546356.00 Dr	
Axis Bank (Automatic Building permission_67364)	394219.02 Dr	540058.02 Dr	
Axis Waidhan 4746	437330.00 Dr	418700.00 Dr	
Bank of Baroda_6044	22,060,261.00	21457724.00 Dr	
Axis bank PMAY_59622	5758144.00 Dr	-1803598.00 Dr	
Axis bank _BLC 98458	3705577.00 Dr	0.00 Dr	New A/c
Axis bank _4776 DMF	30601641.00 Dr	0.00 Dr	New A/c
PNB SCTCL_48525	8709184.00 Dr	0.00 Dr	New A/c
UBI Sanjay Nagar 24420 (NULM-Shelter Home)	1157860.00 Dr	0.00 Dr	
Total	295,724,652.64	184,484,910.71	

Account Officer
Municipal Corporation
Singrauli

MC Fund Bank Account			
Nationalized Banks			
IDBI Bank A/c 449104000008464	4,837,298.00	18,989,358.00	
SBI Waidhan 50007(40031)	71,256,620.00	18,723,808.68	
UBI MORWA 29085	5,293,260.16	24,814,017.16	
UBI Sanjay Nagar 750	101,423,424.98	169,255,433.98	
UBI Vindhya Nagar 250154	3,918,379.00	347,097.00	
UBI WAIDHAN 15508	44,950,414.00	50,987,554.00	
OBC Bank 6581	12,381,683.00	15,581,315.00	
PNB Waidhan 59026	21,548,678.00	50,000,000.00	
UBI Sanchit Nidhi 26326	10,263,396.00	5,000,000.00	
UCO Waidhan 16381	25,785,712.00	30,000,000.00	
UBI 26163 (Nivida rashi)	4,396,088.00		New A/c
Total A	306,054,953.14	383,698,583.82	
Other Schedules banks			
RSGB Navjeevanbihar 161	1,872,550.35	1,549,162.35	
RSGB WAIDHAN 10001	316,431.00	312,787.00	
Axis Bank Waidhan 623	39,657,226.50	47,387,120.50	
Axis Bank Morva 267	10,590,164.51	811,626.00	
ICICI Bank A/c 00904	41,653,149.00	-	New A/c
Canera bank 1337	28,661,086.00	100,550,535.00	
Total B	122,750,607.36	150,611,230.85	
Schedules Co operative banks			
Total C	-	-	
Total (A+B+C)	428,805,560.50	534,309,814.67	
Total Bank Balance	724,530,213.14	718,794,725.38	

Account Officer
Municipal Corporation
Singrauli

Schedule B-18 Loans, Advance, and deposits

Account Code	Particular	Opening Balance at the beginning of the year (Rs.)	Paid During the current year (Rs.)	Recovered during the year	Balance Outstanding at the end of the year (Rs.)
4601000	Loans and advance to employees	557,694.00	732,808.00	1,017,508.00	272,994.00
4602000	Employee Provident Fund	-			-
4603000	Loans to others	-			-
4604000	Advance to suppliers and Contractor	2,294,527.00	110,455,600.00	5,366,182.00	107,383,945.00
4605000	Advance to others	-			-
4606000	Deposit with External Agencies	2,339,381.00			2,339,381.00
4608000	Other Current Assets	-			-
	Sub Total	5,191,602.00	111,188,408.00	6,383,690.00	109,996,320.00
	Less : Accumulated Provisions Against Loans, Advances and Deposits	-	-	-	-
	Total Loans, advances, and	5,191,602.00	111,188,408.00	6,383,690.00	109,996,320.00

Account Officer
Municipal Corporation
Singrauli

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	0.00	0.00
4703000	Other Asset Control Account	12,608,731.00	16,812,113.00
	Total other Assets	12,608,731.00	16,812,113.00

Account Officer
Municipal Corporation
Singrauli

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Municipal Corporation Singrauli (MP)
F Y 2019-2020

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Loan issue Expenses	0.00	0.00
4802000	Deferred Discount on Issue of Loans	0.00	0.00
4802000	Deferred Revenue Expenses	0.00	0.00
4803000	Other	0.00	0.00
	Total Miscellaneous Expenditure	0.00	0.00

Account Officer
Municipal Corporation
Singrauli

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Schedules Forming Part
Of Income and
Expenditure

TABLE 1:

MUNICIPAL CORPORATION SINGRAULI
INCOME AND EXPENDITURE STATEMENT
 For the period from 1 April 2017 to 31 March 2018

	Particulars of Account	Schedule No.	Current Year (Rs.)	Prior Period (Rs.)
A	INCOME			
	Tax Revenue	IE-1	128,953,120.00	108,113,627.00
	Assigned Revenues & Compensation	IE-2	417,247,084.00	521,770,671.00
	Rental Income from Municipal Properties	IE-3	45,010,426.16	29,209,430.00
	Fees & User Charges	IE-4	8,850,153.00	4,009,664.00
	Sales & Hire Charges	IE-5	7,084,760.00	7,003,184.00
	Revenue Grants, Contributions &	IE-6	243,385,905.85	185,286,242.16
	Income from Investments	IE-7	16,029,576.00	7,984,471.00
	Interest Earned	IE-8	10,932,187.00	781,590.00
	Other Income	IE-9	3,981,193.00	2,319,650.50
	Total-INCOME		881,474,405.01	856,478,529.66
B	EXPENDITURE			
	Establishment Expenses	IE-10	260,425,009.00	250,212,550.00
	Administrative Expenses	IE-11	36,995,534.00	63,778,443.00
	Operations & Maintenance	IE-12	318,831,711.73	311,831,993.37
	Interest & Finance Expenses	IE-13	1,930,107.68	2,081,316.00
	Programme Expenses	IE-14	131,492,109.00	6,111,806.00
	Revenue Grants, Contributions &	IE-15	-	148,000.00
	Provisions & Write off	IE-16	-	44,565,300.00
	Miscellaneous Expenses	IE-17	9,791,200.00	-
	Depreciation		317,505,530.03	314,371,668.71
	Total-EXPENDITURE		1,076,971,201.44	993,101,077.08
C	Gross Surplus /(deficit) of income over expenditure before Prior Period Items (A-B)		(195,496,796.43)	(126,622,547.42)
D	Add /Less: Prior Period Items (Net)	IE-18	-	-
E	Gross surplus /(deficit) of income over expenditure before Prior Period Items (C-D)		(195,496,796.43)	(126,622,547.42)
F	Less: Transfer to Reserve Funds			
G	Net balance being surplus/deficit carried over to Municipal Fund (E-F)		(195,496,796.43)	(126,622,547.42)

ACCOUNTS OFFICER
 MUNICIPAL CORPORATION SINGRAULI

CHIEF MUNICIPAL OFFICER
 MUNICIPAL CORPORATION SINGRAULI

AUDITOR
 BAHETI & CO.
 CHARTERED ACCOUNTANT FIRM
 BHOPAL
 FRN NO. 006287C

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1100101	Property Tax	94,200,000.00	78,500,000.00
1100131	Samekit Kar	11,046,000.00	9,212,780.00
1100201	Water Tax - Unmetered supply domestic	759,000.00	567,000.00
1100300	Sewarage Tax		
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education tax		
1100700	Vehicle Tax		
1100800	Tax on Animals		500 100.00
1100900	Electricity Tax		
1101000	Professional Tax	88,000.00	26,880.00
1101100	Advertisement Tax		
1101200	Pilgrimage Tax		
1105100	Octroi & Toll		
1108000	Other taxes	22,860,120.00	19,306,867.00
	Sub-total	128,953,120.00	108,113,627.00
	Less: Tax Remission and Refund [Schedule IE-1 (a)]	-	-
	Sub-total	-	-
	Total Tax revenue	128,953,120.00	108,113,627.00

Account Officer
Municipal Corporation
Singrauli

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1109001	Property taxes	-	-
	Octroi and toll	-	-
	Cess Income	-	-
	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of Tax revenues	0.00	0.00

Account Officer
Municipal Corporation
Singrauli

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Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-2 Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by other	10,110,000.00	11,523,140.00
1202000	Compensation in lieu to Taxes /duties	407,137,084.00	510,247,531.00
1203000	Compensation in lieu of consessions		
	Total assigned revenues & compensation	417,247,084.00	521,770,671.00

Account Officer
Municipal Corporation
Singrauli

Schedule IE-3: Rental income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities	17,239,324.16	15,957,225.00
1302000	Rent from Office Buildings	813,502.00	
1303000	Rent from Guest Houses		
1304000	Rent from lease of lands	4,563,795.00	2,945,375.00
1308000	Other rents	22,393,805.00	10,306,830.00
	Sub-total	45,010,426.16	29,209,430.00
1309000	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	45,010,426.16	29,209,430.00

Account Officer
Municipal Corporation
Singrauli

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges	50,000.00	
1401100	Licensing Fees	558,270.00	1,280,793.00
1401200	Fees for Grant of Permit	3,537,587.00	-
1401300	Fees for Certificate or Extract		
1401400	Development Charges		
1401500	Regularization Fees	85,572.00	
1402000	Penalties and Fees		
1404000	Other Fees	4,298,924.00	2,488,341.00
1405000	User Charges	304,800.00	200,000.00
1406000	Entry Fees		
1407000	Service / Administrative Charges	15,000.00	40,530.00
1408000	Other charges		
	Sub-total	8,850,153.00	4,009,664.00
1409000	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total Income from Fees & User Charges	8,850,153.00	4,009,664.00

Account Officer
Municipal Corporation
Singrauli

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		
1501100	Sale of Forms & Publications	6,870,710.00	6,879,244.00
1501200	Sale of Stores & Scrap		
1503000	Sale of Others	214,050.00	123,940.00
1504000	Hire Charges for Vehicles		
1504100	Hire Charges for Equipment		
	Total Income from Sale & Hire Charges income head-wise	7,084,760.00	7,003,184.00

Account Officer
Municipal Corporation
Singrauli

Schedule IE-6 Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1601000	Revenue Grant	243,385,905.85	185,286,242.16
1602000	Re-imburement of expenses		-
1603000	Contribution towards schemes		-
	Tota Revenue Grants, Contributions & Subsidies	243,385,905.85	185,286,242.16

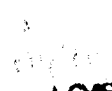

Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-7: Income from Investments-General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1701000	Interest on Investments	16,029,576.00	7,984,471.00
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in Sale of Investment	-	-
1708000	Others	-	-
	Total Income from Investments	16,029,576.00	7,984,471.00


Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest from Bank Accounts	10,932,187.00	781,590.00
1712000	Interest on Loans and advances to Employees		
1713000	Interest on loans to others		
1718000	Other Interest		
	Total-Interest Earned	10,932,187.00	781,590.00

Account Officer
Municipal Corporation
Singrauli

Schedule IE-9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		
1801100	Lapsed Deposits		
1802000	Insurance Claim Recovery		
1803000	Profit on Disposal of Fixed asses		
1804000	Recovery from Employees	1,062,612.00	1,382,473.00
1805000	Unclaimed Refunds /Liabilities	2,845,162.00	662,680.50
1806000	Excess Provision written bank		
1808000	Miscellaneous Income	73,419.00	274,497.00
	Total Other Income	3,981,193.00	2,319,650.50

Account Officer
Municipal Corporation
Singrauli

Schedule IE-10 Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus	195,269,127.00	178,693,341.00
2102000	Benefits and Allowances	3,403,095.00	4,010,705.00
2103000	Pension	61,752,787.00	67,508,504.00
2104000	Other Terminal & Retirement Benefits		-
	Tota Establishment Expenses	260,425,009.00	250,212,550.00

Account Officer
Municipal Corporation
Singrauli

Schedule IE-11 Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Retes and Taxes		
2201100	Office maintenance	8,933,188.00	9,531,216.00
2201200	Communication Expenses	743,318.00	1,105,530.00
2202000	Book & Periodicals	438,156.00	189,690.00
2202100	Printing and Stationery	937,447.00	1,438,884.00
2203000	Traveling & Conveyance	12,614,605.00	19,590,605.00
2204000	Insurance	786,613.00	765,823.00
2205000	Audit Fees	100,000.00	118,000.00
2205100	Legal Expenses	423,500.00	704,000.00
2205200	Professional and other fees	1,767,566.00	2,446,609.00
2206000	Advertisement and Publicity	4,318,600.00	6,420,052.00
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses	5,932,541.00	21,468,034.00
	Tota Administrative Expenses	36,995,534.00	63,778,443.00

Account Officer
Municipal Corporation
Singrauli

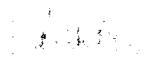
Schedule IE-12 Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel	49,737,543.00	63,943,899.00
2302000	Bulk Purchases	11,688,040.00	11,713,957.00
2303000	Consumption of Stores	2,123,195.73	26,818,338.37
2304000	Hire Charges		78,260.00
2305000	Repairs & maintenance-Infrastructure Assets	107,433,646.00	83,471,333.00
2305100	Repairs & maintenance-Civic Amenities	13,238,585.00	15,149,263.00
2305200	Repairs & maintenance-Buildings	7,835,989.00	15,090,801.00
2305300	Repairs & maintenance-Vehicles	4,277,662.00	2,966,720.00
2305400	Repairs & maintenance-Furnitures & Office	4,740,840.00	1,318,158.00
2305500	Repairs & maintenance- Electrical Appliances	253,320.00	1,066,748.00
2305900	Repairs & maintenance-other		-
2308000	Other operating & maintencanc expenses	117,502,891.00	90,214,516.00
	Tota Operations & Maintenance	318,831,711.73	311,831,993.37

Account Officer
Municipal Corporation
Singrauli

Schedule IE-13 Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans from Central Government		
2402000	Interest on Loans from State Government	1,826,639.00	2,020,411.00
2403000	Interest on Loans from Government Bodies & Associations		
2403000	Interest on Loans from International Agencies		
2405000	Interest on Loans from Banks & Other Financial Institutions		
2406000	Other Interest		
2407000	Bank Charges	24,818.68	60,905.00
2408000	Other Finance Expenses	78,650.00	
	Tota Interest & Finance Charges	1,930,107.68	2,081,316.00


Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-14 Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses	1,563,926.00	484,210.00
2502000	Own Programs	19,182,242.00	4,911,720.00
2503000	Share in Programs of Other	110,745,941.00	715,876.00
2504000	Other Programmes		
	Tota Programme Expenses	131,492,109.00	6,111,806.00


Account Officer
Municipal Corporation
Singrauli



Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-15 Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [Specify details]		148,000.00
2602000	Contributions [Specify details]		
2603000	Subsidies	-	-
	Tota Revenue Grants, Contributions & Subsidies	-	148,000.00

Account Officer
Municipal Corporation
Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-16 Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables Provision for other Assets	0.00	44565300.00
2703000	Revenues written off	0.00	0.00
2704000	Assets written off	0.00	0.00
	Depreciation	0.00	0.00
2705000	Miscellaneous Expense written off	0.00	0.00
	Tota Provisions & Write off	0.00	44565300.00


Account Officer
Municipal Corporation
Singrauli

Municipal Corporation Singrauli (MP)
F Y 2019-2020

Schedule IE-17 Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets	-	
2712000	Loss on disposal of Investment		
2718000	Other Miscellaneous Expenses	9,791,200.00	-
	Tota Miscellaneous Expenses	9,791,200.00	-

Account Officer
Municipal Corporation
Singrauli

Schedule IE-18 Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		
1851001	Taxes		
1852001	Other-Revenues		
1853001	Recovery of revenues written off		
1854001	Other income	-	-
	Sub-Total Income (a)	-	-
2850000	Expenses	-	-
2855001	Refund of Taxes		
2856001	Refund of Other Revenues		
2858080	Other Expenses	-	-
	Sub-Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Account Officer
Municipal Corporation
Singrauli

10/10

Receipts and Payments Account for the Period from As at 31 March 2020

AUDITOR
BAHETI & CO.
CHARTERED ACCOUNTANT FIRM
BHOPAL
FRN NO. 006287C

ACCOUNTS OFFICER
MUNICIPAL CORPORATION SINGRAULI

SCHEDULES OF RECEIPT AND EXPENDITURE
SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 1: Tax Revenue
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
11001	Property Tax		87,590,795.35	81,804,623.00
11002	Water Tax		457,885.00	433,320.00
11008	Tax on animals			500,100.00
11010	Professional Tax		88,000.00	26,880.00
11003	Nagar Vikas / Sudhar Kar			
11011	Advertisement tax			
11012	Pilgrimage tax			
11041	Education Tax			
11080	Other Taxes		14,849,546.00	17,159,358.00
	TOTAL TAX REVENUE		102,986,226.35	99,924,281.00

SCHEDULE RP - 2 : Assigned Revenues & Compensation
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
12010	Taxes And Duties Collected By Others		10,110,000.00	11,325,140.00
12020	Compensation In Lieu Of Taxes And Duties		341,453,946.00	434,391,023.00
12030	Compensation In Lieu Of Concessions			
	Total Assigned Revenues & Compensation		351,563,946.00	445,716,163.00

SCHEDULE RP - 3: Rental Income from Municipal Properties
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
13010	Rent From Civic Amenities		15,634,874.16	15,957,225.00
13020	Rent From Shop Rent		813,502.00	
13040	Rent From Lease Of Lands		4,563,795.00	2,945,375.00
13080	Other Rents		22,393,805.00	10,306,830.00
	Sub - Total		43,405,976.16	29,209,430.00
	Less: Rent Remission and Refund			
	Sub - Total		-	-
	Total Rental Income from Municipal Properties		43,405,976.16	29,209,430.00

Account Officer
Municipal Corporation
Singrauli

SCHEDULE RP - 4: Fees and User Charges - Income Head Wise
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
14010	Empanelment And Registration Charges	50,000.00	
14011	Licensing Fees	558,270.00	1,280,793.00
14012	Fees For Grant Of Permit	3,537,587.00	
14013	Fees For Certificate Or Extract		
14014	Development Charges		
14015	Regularisation Fees	85,572.00	40,530.00
14020	Penalties And Fines		
14040	Other Fees	3,933,702.00	2,066,225.00
14050	User charges	304,800.00	200,000.00
14060	entry fee		
14070	Services / Administrative Charges	15,000.00	
14080	Other Charges		
	Sub - Total	8,484,931.00	3,587,548.00
	Less: Fee Remission and Refund		
	Sub - Total	-	-
	Total Income from Fees & User Charges	8,484,931.00	3,587,548.00

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 5: Sale & Hire Charges
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
15010	Sale of Products		
15011	Sale of Forms & Publication	6,870,710.00	6,879,244.00
15030	Sale of Other	214,050.00	123,940.00
15041	Hire Charges On Equipments	-	-
	Sub - Total	7,084,760.00	7,003,184.00
15041	Hire Charges On Equipments	-	-
	Sub - Total	-	-
	Total Income from Fees & User Charges	7,084,760.00	7,003,184.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grants	23,196,828.00	29,742,361.00
16020	Reimbursement of expenses		
	Total Revenue Grants, Contributions & Subsidies	23,196,828.00	29,742,361.00

Account Officer
Municipal Corporation
Singrauli

SCHEDULE RP - 7: Income from Investments - General Fund
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
17010	Interest		4,643,821.00	
17080	other interest			
	Sub - Total		4,643,821.00	-
	Interest		-	-
	Sub - Total		-	-
	Total Income		4,643,821.00	-

SCHEDULE RP - 8: Interest Earned
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
17110	Interest From Bank Account		10,932,187.00	781,590.00
17180	Other Interest			
	Total - Interest Earned		10,932,187.00	781,590.00

SCHEDULE RP - 9: Other Income
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
18011	Lapsed Deposit			
18020	Insurance Claim			
18040	Recovery From Employees		51,816.00	410,782.00
18050	Unclaimed refund		2,845,162.00	662,680.50
18080	Miscellaneous Income			
	Total - Other Income		2,896,978.00	1,073,462.50

SCHEDULE RP - 10: Establishment Expenses
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
21010	Salaries, Wages And Bonus		195,269,127.00	178,693,341.00
21020	Benefits And Allowances		3,403,095.00	4,010,705.00
21030	Pension		61,752,787.00	67,508,504.00
21040	Other Terminal And Retirement Benefits		-	-
	Establishment Expenses		260,425,009.00	250,212,550.00
	Less:		-	-
	Total - Establishment Expenses		260,425,009.00	250,212,550.00

Account Officer
Municipal Corporation
Singrauli

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 11: Administrative Expenses
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
22010	Rate & taxes			
22012	Communication Expenses		740,723.00	1,105,530.00
22011	Office Maintenance (Electricity)		8,933,188.00	9,531,216.00
22020	Books & Periodicals		438,156.00	189,690.00
22021	Printing & Stationery		937,447.00	1,438,884.00
22030	Travelling Exp		12,614,605.00	19,590,605.00
22040	Insurance		786,613.00	765,823.00
22050	Audit Fees			118,000.00
22051	Legal Exp		423,500.00	704,000.00
22052	Professional Charges		1,767,566.00	2,446,609.00
22060	Advertisement & Publicity		4,318,600.00	6,420,052.00
22061	Membership & Subscription			-
22080	Other Admini Exp		5,932,541.00	21,468,034.00
	Administrative Expenses		36,892,939.00	63,778,443.00
	Less: Administrative Income			
	Total - Administrative Expenses		36,892,939.00	63,778,443.00

SCHEDULE RP - 12: Operations & Maintenance Expenses
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
23010	Power And Fuel		46,202,546.00	63,943,899.00
23020	Bulk purchase		11,688,040.00	11,713,957.00
23030	Consumption of Stores			
23040	Hire Charges		-	78,260.00
23050	Repair And Maintainance-Infrastructure Asset		107,433,646.00	83,471,333.00
23051	Repair And Maintainance-Civic Amenities		13,238,585.00	15,149,263.00
23052	Repair And Maintainance-Buildings		7,835,989.00	15,090,801.00
23053	Repair And Maintainance-Vehicles		4,277,662.00	2,966,720.00
23054	Repair And Maintainance-Furniture		4,740,840.00	1,318,158.00
23055	Repair And Maintainance-Office Equipments		253,320.00	1,066,748.00
23056	Repair And Maintainance-Electrical		-	-
23055	Repair And Maintainance-Computer		117,502,891.00	90,214,516.00
23080	Other Operating And Maintainance Expenses			
	Operations & Maintenance Expenses		313,173,519.00	285,013,655.00
	Less: Operations & Maintenance Income		-	-
	Total - Operations & Maintenance Expenses		313,173,519.00	285,013,655.00

SCHEDULE RP - 13: Interest & Finance Charges
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
24070	Bank Charges		24,818.68	60,905.00
24020	Interest on Loans			
24080	Other finance expenses		78,650.00	
	Interest on loans from SG			
	Total - Interest & Finance Charges		103,468.68	60,905.00


 Account Officer
 Municipal Corporation
 Singrauli

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 14: Programme Expenses
(For the year ending on 31.03.2016)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
25010	Election Expenses			484,210.00
25020	Own Programme		18,100,000.00	4,911,720.00
25030	Share In Programme Of Others		451,000.00	715,876.00
25040	Other Programme			
	Programme Expenses		18,551,000.00	6,111,806.00
			-	-
	Total - Programme Expenses		18,551,000.00	6,111,806.00

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2020)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
26010	Grants		-	148,000.00
26020	Contributions		-	-
	Total - Revenue Grants, Contributions & Subsidies		-	148,000.00

SCHEDULE RP - 16: Stores Purchased
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
4301000	Stores		-	-
	Stores			
	Total - Stores Purchased		-	-

SCHEDULE RP - 17: Other Misc Exp.
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
18520	Other-Revenues			
	Sub - Total Income (a)		-	-
28500	Expenses		-	-
28550	Refund Of Taxes			
	Sub - Total Expenses (b)		-	-
	Total - Prior Period (Net) (a-b)		-	-

SCHEDULE RP - 18: Loan Received
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3312000	Loan from State Government			
3313000	Loan from Other Government Agencies			
3315000	Loan from Other Financial institution		-	-
	HUDCO loan for Infrastructure Grant			-
	Total - Loans Received Net		-	-

Account Officer
Municipal Corporation
Singrauli

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 19: Deposits Received (Net)
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3401001	Earnest Deposit From Contractor		8,956,488.00	16,462,966.00
3401011	With Held & S.D			
3402000	Revenue Deposit			
3408000	Other Deposit		316,519.00	38,732.00
	Total		9,273,007.00	16,501,698.00
	Less: Deposit returned			-
	Total		9,273,007.00	16,501,698.00

SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
320100	Grant from Central Government		334,622,364.00	365,783,222.00
320200	Grant from State Government		206,540,149.00	221,346,972.00
320300	Grant form Other Govt. Agencies			
320400	Grant form Other bodies		394,351.93	9,338,751.00
	Total		541,556,864.93	596,468,945.00
	Less: Grant returned			
	Total - Grant & Contribution for Specific Purpose		541,556,864.93	596,468,945.00

SCHEDULE RP - 21: Earmarked Funds Received
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3115000	Sinking Fund		40,861,400.00	12,099,000.00
3115000	Rastriya Parivar Sahayata			-
3115000	Samajik Suraksha Pension			-
3117000	Trust or Agency Fund			-
	Total -		40,861,400.00	-
	Less: earmarked fund return		284,000.00	
	Total -		40,577,400.00	12,099,000.00

SCHEDULE RP - 22: Deposits Works Receipts
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3411000	DEPOSIT FOR CIVIL WORK		457,721,793.00	682,128,019.00
3418000	DEPOSIT FOR OTHER WORKS		462,887.00	509,300.00
	Deposit of Work			
	Less: payment		-	-
	Total Deposit of Work		458,184,680.00	682,637,319.00


Account Officer
Municipal Corporation
Singrauli

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 23: Realisation of Sundry Debtors
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
4311000	Receivable from property Tax		4,387,567.00	13,644,669.00
4312000	Receivable from OtherTax		783,695.00	1,427,097.00
4313000	Receivable from Fees & Other Charges		173,162.00	345,370.00
4315000	Receivables from other sources		2,065,110.00	1,566,297.00
Total - Realisation of Sundry Debtors			7,409,534.00	16,983,433.00

SCHEDULE RP - 24: Reciept from Sundry Creditors
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3501000	Creditors		-	-
3501100	Employee Liabilities			
3502000	Recoveries Payable			7,845,964.00
3503000	Government Dues Payable			1,605,101.00
3508000	Others (Provisions)			
Total			-	9,451,065.00

SCHEDULE RP - 24: Payments to Sundry Creditors
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3600000	Provisions			
3501000	Creditors		167,627,235.00	3,426,262.00
3501100	Employee Liabilities			157,528,792.00
3400000	Deposit Returned		2,777,240.00	4,928,567.00
3410000	Deposit Work done		447,744,656.00	356,595,469.00
3502000	Recoveries Payable		42,556,946.00	46,257,575.00
3503000	Government Dues Payable		7,983,897.00	2,818,148.00
3508000	Others (Provisions)		379,323.00	5,562,873.00
Total			669,069,297.00	577,117,686.00

SCHEDULE RP - 25: Reserve Funds Paid
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
3115000	General Fund			
3115000				
Total - Reserve Funds Paid			-	-

SINGRAULI MUNICIPAL CORPORATION

SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets (Including WIP)
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
4101000	Land			1,386,571.00
4102000	- Building including Class -II Civil structures		19,612,472.00	25,687,181.00
4103000	- Roads & Bridges		110,607,054.00	89,663,329.00
4103100	- Sewerage and Drainage		37,356,275.00	29,301,717.00
4103200	- Water Ways		1,247,079,432.00	14,219,410.00
4103300	- Public Lighting		2,453,562.00	2,855,850.00
4104000	- Plant & Machinery			-
4105000	- Vechicle		5,502,546.00	3,015,600.00
4106000	- Office & Other Equipment		385,970.00	1,251,644.00
4107000	- Furniture & Fixture		388,215.00	1,147,935.00
4108000	Other Fixed asset			
4120000	Work In Progress		471,819,915.00	404,808,031.00
4120000	Less: transfer to Asset			
	- Assets from Specific Grants		1,395,792,759.00	15,110,345.00
	- Assets from Special Fund		118,226,559.00	134,217,334.00
Total - Acquisition / Purchase of Fixed Assets			381,186,123.00	424,009,589.00

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2020)

(AMOUNT IN RUPEES)

Account Code	Particulars		Current Year	Previous Year
310000	Municipal fund			
320100	Grant from Central Government		16,000,877.00	75,042,073.00
320200	Grant from State Government		910,468.00	15,173,783.00
320300	Grant form Other Govt. Agencies			
320400	Grant form Other bodies			4,564,677.00
Total - Grant & Contribution for Specific Purpose			16,911,345.00	94,780,533.00

SCHEDULE RP - 28: Relization from Investment
(For the year ending on 31.03.2020)

Account Code	Particulars		Current Year	Previous Year
4208000	Fixed Deposit matured		90,651,559.00	18,266,108.00
	SubTotal		90,651,559.00	18,266,108.00
	Less: Investment made		67,702.00	1,895,600.00
	Total		90,583,857.00	16,370,508.00

SCHEDULE RP - 29: Recovery of loan
(For the year ending on 31.03.2020)

Account Code	Particulars		Current Year	Previous Year
4601000	Loans & Advances to Workers		-	-
4604000	Advances to Suppliers & Contractors			
	Total		-	-
	Less: Advances to Employee			-
	Total		-	-


 Account Officer
 Municipal Corporation
 Singrauli

SCHEDULE RP - 30: loan & Advances
(For the year ending on 31.03.2020)

Account Code	Particulars		Current Year	Previous Year
4601000	Loans & Advances to Employee		732,808.00	1,125,395.00
4604000	Advances to Suppliers & Contractors		-	-
	Total		732,808.00	1,125,395.00
	Less: Advances to Employee			
	Total		732,808.00	1,125,395.00

SCHEDULE RP - 31: Expenses Payable
(For the year ending on 31.03.2020)

Account Code	Particulars		Current Year	Previous Year
	Telephone Expenses Payable		-	-
	Total		-	-
	Less: Advances to Employee			
	Total		-	-


Account Officer
Municipal Corporation
Singapore



Municipal Corporation, Singrauli

Financial Ratios

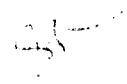
F Y 2019-2020

Sr. No.	Particulars	Current Year	Previous Year
	Income Ratios		
1	Tax Revenue to Total Income Ratio... (%)	14.63%	12.48%
2	Property & Other Taxes to Total Income Ratio... (%)	11.94%	10.12%
3	Octroi/Cess to Total Income Ratio... (%)	46.19%	58.89%
4	Assigned Revenues & Compensations to Total Income Ratio... (%)	47.34%	60.22%
5	Rental Income from Municipal Properties to Total Income Ratio... (%)	5.11%	3.37%
6	Fees & User Charges to Total Income Ratio... (%)	1.00%	0.46%
7	Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%)	27.61%	21.38%
	Expense Ratios		
8	Establishment Expenses to Total Income Ratio... (%)	29.54%	28.88%
9	Administrative Expenses to Total Income Ratio... (%)	4.20%	7.36%
10	Operations & Maintenance to Total Income Ratio... (%)	36.17%	36.25%
11	Interest Expense to Total Income Ratio... (%)	0.22%	0.24%
	Net Income Ratios		
12	Cash Surplus / Deficit to Total Income Ratio... (%)	-22.18%	-14.87%
	Efficiency Ratios		
13	Gross Property Tax Receivables Ratio... (No. of Days)		
14	Gross Cess Receivables Ratio... (No. of Days)		
15	Property Tax Receivable to Property Tax Income Ratio... (%)	69.87%	57.72%
16	Cess Receivable to Cess Income Ratio... (%)		
17	Operations & Maintenance to Gross Fixed Assets Ratio... (%)	5.83%	7.76%
18	Interest Expense to Loans Ratio... (%)	2.52%	2.42%

Account Officer
Municipal Corporation
Singrauli

	<u>Leverage Ratios</u>		
19	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	0.03	0.05
20	Interest Coverage Ratio... (times)		
21	Debt Service Coverage Ratio... (times)		
	<u>Investment Ratios</u>		
22	Earmarked Fund Investments to Earmarked Funds Ratio... (%)	0.00%	0.00%
23	Interest on Investments Ratio... (%)	6.45%	2.47%
	<u>Liquidity Ratio</u>		
24	Current Assets to Current Liabilities Ratio... (times)	1.684	1.443
	<u>Asset Ratios</u>		
25	Fixed Assets to Total Assets Ratio... (%)	73.33%	47.58%


Account Officer
 Municipal Corporation
 Singapore



NAGAR NIGAM SINGRAULI (2019-20)
Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K			
	1-Apr-2019 to 31-Mar-2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	3877809857.31 Cr	1821247343.87	2140963132.95	4197525646.39 Cr
3 10 Municipal General Funds	1372638400.99 Cr	134080000.00	17838284.02	1256396685.01 Cr
3 10 10 Municipal Fund	1372638400.99 Cr	134080000.00	17838284.02	1256396685.01 Cr
3 10 10 00 Municipal Fund - Consolidated	1372638400.99 Cr	134080000.00	17838284.02	1256396685.01 Cr
3 11 Earmarked Funds	23741654.00 Cr	47983200.00	40861400.00	16619854.00 Cr
3 11 10 Special Funds	23741654.00 Cr	47983200.00	40861400.00	16619854.00 Cr
3 11 10 Earmarked Fund-Janbhagidari	8359000.00 Cr	8359000.00		
3 11 80 Eneficary Contribution - IHSDP			3320000.00	3320000.00 Cr
Beneficiary Contri-PMAY	15382654.00 Cr	39624200.00	37541400.00	13299854.00 Cr
3 12 Reserve Funds	422399294.06 Cr	144946149.85	1377958649.00	1655411793.21 Cr
3 12 10 Capital Contribution	422399294.06 Cr	144946149.85	1377958649.00	1655411793.21 Cr
3 10 12 Capital Contribution _Amrit Yojna		1113822.74	13841704.00	12727881.26 Cr
3120000 Capital Contribution -CM HUDCO Loan	50489342.15 Cr	5816381.07	21773390.00	66446351.08 Cr
3 12 10 00 Capital Contribution - Consolidated	42728254.45 Cr	4294866.69	10644936.00	49078323.76 Cr
3121003 Capital Contribution-13th Finance	27673530.48 Cr	2226850.66		25446679.82 Cr
3 12 10 21 Capital Contributions _UIDSSMT		98337984.52	1222066330.00	1123726345.48 Cr
312 10 26 Capital Contribution-BRGF	29431862.02 Cr	2383884.48	193160.00	27241137.54 Cr
31210 Capital Contribution From MPUSP	78671.89 Cr	78671.89		
3 12 10 Capital Contribution - Mulbhat	126058354.54 Cr	13892769.64	46589947.00	158755531.90 Cr
3 12 10 Capital Contribution - State Finance	30468894.49 Cr	3010117.83	6938458.00	34397234.66 Cr
3 12 20 Capital Contri-Janbhagidari	1156997.23 Cr	1122793.48	12796188.00	12830391.75 Cr
321003 Capital Contribution on 14th Finance	100291930.26 Cr	11390168.10	41256028.00	130157790.16 Cr
Capital Contribution-Nazool Lagan Share	1445205.72 Cr	116293.70		1328912.02 Cr
Capital Contribution - Road Development	10841132.19 Cr	872370.89		9968761.30 Cr
Capital Reserve - Vehicle Grant	1735118.64 Cr	289174.16	1858508.00	3304452.48 Cr
3 20 Grants, Contribution for Specific Purpose	2059030508.26 Cr	1494237994.02	704304799.93	1269097314.17 Cr
3 20 10 Grants From Central Govt.	829703138.16 Cr	182547242.00	349778600.00	996934496.16 Cr
3 20 10 51 Grant From 14th Finance Commission	179034010.00 Cr	102258029.00	215665795.00	292441776.00 Cr
3 20 10 53 Grants From Basic Minimum Programme	132369873.00 Cr	46788707.00	12968258.00	98549424.00 Cr
3 20 20 21 Grant Under National Slum Develop. Pro.	299700.00 Cr			299700.00 Cr
BRGF Grants	14081372.16 Cr	193160.00	1129829.00	15018041.16 Cr
DUTF _amrit Yojna	19552724.00 Cr	94750.00	1476861.00	20934835.00 Cr
Grant Amrit Yojna	478285138.00 Cr	29841932.00	118472365.00	566715571.00 Cr
Grant Jangdana	402694.00 Cr		12576.00	415270.00 Cr
Grant RAY	809540.00 Cr	649.00		808891.00 Cr
IHSDP Grant Fund	3885379.00 Cr	3370015.00	15684.00	531048.00 Cr
MPUSP Grant	1182708.00 Cr		37232.00	1219940.00 Cr
3 20 20 Grants From State Govt.	1197748298.03 Cr	1301045816.02	354231848.00	250934330.01 Cr
Grant DMF Group		236.00	31280186.00	31279950.00 Cr
3 20 20 01 Grants From State Finance Commission	22182620.00 Cr	6938458.00	20794977.00	36039139.00 Cr
3 20 20 11 Grants for Road Development	36901896.00 Cr	14042167.00	16545043.00	39404772.00 Cr
CM Hath Thela Nidhi	334826.00 Cr	6.00	16048.00	350868.00 Cr
CM Infra Grant(Through HUDO Loan)	14602513.50 Cr	21773390.00	7194060.00	23183.50 Cr
Grant -Automatic Building Permission	9440058.02 Cr	9440058.02		
Grant City Transport (SCTCL)		88.00	8709272.00	8709184.00 Cr
Grant CM Kanyadan Yojna	1546356.00 Cr	128006.00	64230.00	1482580.00 Cr
Grant CM Special Nidhi	1381977.01 Cr			1381977.01 Cr
Grant for Fire Bngade	5392000.00 Cr	1858508.00	1392000.00	4925492.00 Cr
Grant Janbhagidari Nidhi	8048913.00 Cr	12796188.00	8543416.00	3796141.00 Cr
Grant NULM	14256078.00 Cr	11844034.00	2366963.00	4779007.00 Cr
Grant UIDSSMT	1083661060.50 Cr	1222068277.00	256011393.00	117604176.50 Cr
Grant_shelter Home_NULM		156400.00	1314260.00	1157860.00 Cr
3 20 80 Grants From Other Bodies	31579072.07 Cr	10644936.00	294351.93	21228488.00 Cr
3208001 Grants From Others	20152100.00 Cr			20152100.00 Cr
Beneficary Contribution-CM Shahari Swachhat Mishan	736500.00 Cr			736500.00 Cr
Grant RO Plant	10690472.07 Cr	10644936.00	294351.93	339888.00 Cr
Loans (Liability)	86012560.00 Cr	9566079.00		76446481.00 Cr
3 31 Unsecured Loans	86012560.00 Cr	9566079.00		76446481.00 Cr
HUDCO Loan for Infrastructure Grant	86012560.00 Cr	9566079.00		76446481.00 Cr
Current Liabilities	556113419.51 Cr	2217720607.00	2215467430.00	553860242.51 Cr
3 60 Provisions	16254071.00 Cr	6598420.00	3637592.00	13293243.00 Cr
Expenses Payable	16254071.00 Cr	6598420.00	3637592.00	13293243.00 Cr
Audit Fees Payable	9716598.00 Cr	100000.00	100000.00	9716598.00 Cr
Electricity Payable	6530687.00 Cr	6491634.00	3534997.00	3574050.00 Cr
Telephone Expenses Payable	6786.00 Cr	6786.00	2595.00	2595.00 Cr
3 50 10 11 Contractor Sundry Creditors	41492853.00 Cr	990991754.00	973530759.00	24031858.00 Cr

Account Officer
Municipal Corporation
Singrauli

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K			
	1-Apr-2019 to 31-Mar-2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
3 40 Deposits Received	377358166.00 Cr	23714306.00	42433488.00	396077348.00 Cr
3 40 10 11 Security Deposit	235703795.00 Cr	19857139.00	33079723.00	248926379.00 Cr
3 40 10 11 Security Deposit - Cons /supp	130774683.00 Cr	9755600.00	13216574.00	134235657.00 Cr
SD - Amnt Yojna	15286463.00 Cr		4220063.00	19506526.00 Cr
SD - BRGF	1425493.00 Cr	101539.00	8623.00	1332577.00 Cr
SD - CM Shahari Swachhata Mishan	5552225.00 Cr		166129.00	5718354.00 Cr
SD - Housing for All	31043827.00 Cr		6536840.00	37580667.00 Cr
SD - IHS DP	1909452.00 Cr			1909452.00 Cr
SD - Janbhagidan	841377.00 Cr			841377.00 Cr
SD-MDM	102313.00 Cr			102313.00 Cr
SD - NULM	7146.00 Cr			7146.00 Cr
SD - RO Plant	235427.00 Cr			235427.00 Cr
SD-SSA	1118429.00 Cr			1118429.00 Cr
SD - UIDSSMT	47406960.00 Cr	10000000.00	8931494.00	46338454.00 Cr
3 40 10 Deposits Received - Contractors / Suppliers	141242805.00 Cr	3857167.00	9042265.00	146427903.00 Cr
3 40 10 14 Performance Guarantee	2535120.00 Cr	188390.00	91688.00	2438418.00 Cr
3 40 10 01 Earnest Money Deposit - Con/Supp.	138707685.00 Cr	3668777.00	8950577.00	143989485.00 Cr
3 40 80 Deposits Received - Others	411566.00 Cr		311500.00	723066.00 Cr
Water Connection Security Deposite	411566.00 Cr		311500.00	723066.00 Cr
3 4 Deposits Works	13310281.49 Dr	954287270.00	965421493.00	2176058.49 Dr
3 41 10 Deposits Works - Civil Works	26679352.00 Dr	954260070.00	964958606.00	15980816.00 Dr
SSA Grant Group	13029398.00 Cr		357048.00	13386446.00 Cr
Deposit Work Receipt	135136.00 Cr			135136.00 Cr
Grant CM Shahari Swachhata Mishan	9020677.00 Cr	6317416.00	5987034.00	8690295.00 Cr
Grant From Kichen Shed	2100000.00 Cr			2100000.00 Cr
Grant Houseing For All	50964563.00 Dr	504406182.00	511372475.00	43998270.00 Dr
Grant _BLC		443536472.00	447242049.00	3705577.00 Cr
3 41 80 Deposit Works - Others	13369070.51 Cr	27200.00	462887.00	13804757.51 Cr
3 41 80 12 Grant Bahu Viklang & Nihshakt Jan	43845.00 Cr		859.00	44704.00 Cr
3 41 80 12 Grant Rashtri Nihshakt Pension	743605.84 Cr			743605.84 Cr
3 41 80 12 Grant Rashtri Vidhawa Pension	116509.00 Cr			116509.00 Cr
3 41 80 12 Grant Rashtri Pariwar Sahayata	4080490.00 Cr	20000.00	150508.00	4210998.00 Cr
Mid Day Meal Grant	4645457.71 Cr		179020.00	4825477.71 Cr
Old Age Pension Fund	3131756.16 Cr	7200.00	111645.00	3236201.16 Cr
Samajik Surksha Fund	606406.80 Cr		20855.00	627261.80 Cr
3 50 Other Liabilities	134318611.00 Cr	242128857.00	230444098.00	122633852.00 Cr
3 50 11 Employee Liabilities	9949163.00 Cr	168072684.00	169308650.00	11185129.00 Cr
3 50 11 01 Salaries Wages and Bonus Payable	8503602.00 Cr	130321220.00	131596916.00	9779298.00 Cr
3 50 11 02 Benefits and Allowances Payable		2810690.00	2810690.00	
3 50 11 02 Employee LIC Insurance Payable	273454.00 Cr	3329564.00	3319509.00	263399.00 Cr
3 50 11 05 CPF Deducted From Employees Payable	927443.00 Cr	18357686.00	18383043.00	952800.00 Cr
3 50 11 06 GPF Deduction From Employees Payable	21083.00 Cr	40092.00	33073.00	14064.00 Cr
3 50 11 36 Electricity Bill Deduction MPEB Payable	4000.00 Cr	48000.00	48000.00	4000.00 Cr
3 50 11 38 EPF Commissioner Jabalpur		10042885.00	10042885.00	
3 50 11 39 Pension Contribution (IAS) Payable			25414.00	25414.00 Cr
3 50 11 40 GIS Deduction (IAS) Payable	600.00 Cr	600.00	1600.00	1600.00 Cr
3 50 11 42 FBF Deduction Payable	160.00 Cr	1920.00	1920.00	160.00 Cr
3 50 11 43 Pension New Contribution Payable	207211.00 Cr	3108417.00	3037005.00	135799.00 Cr
Employees Salary Mobile Bill Expenses	11610.00 Cr	11610.00	8595.00	8595.00 Cr
3 50 20 Recoveries Payable	123229815.00 Cr	65692953.00	52380188.00	109917050.00 Cr
3 50 20 12 Profession Tax Deduction Payable	3136.00 Cr	538131.00	536093.00	1098.00 Cr
3 50 20 21 TDS - Employees Payable	241791.00 Cr	3346087.00	3198056.00	93760.00 Cr
3 50 20 22 TDS - Contractors Payable	91122.00 Cr	8819155.00	8750213.00	22180.00 Cr
3502032 Deduction for Works Contract Tax Payable	7500.00 Cr			7500.00 Cr
3 50 20 35 Other Deductions Payable			20.00	20.00 Cr
3 50 20 37 BCW Deduction Payable	1171.00 Cr	2856347.00	2811876.00	43300.00 Dr
3 50 2041 TDS - Short Deduction Contractors Payable	4677.00 Cr			4677.00 Cr
3502044 Royalty With Held Other Deductions Payable	46340538.00 Cr	7121430.00	5524276.00	44743384.00 Cr
3 50 20 45 Vat Tax Deduction Payable	41910.00 Cr			41910.00 Cr
3 50 20 46 BCW Building Permission	2075643.00 Cr			2075643.00 Cr
3 50 20 47 PG 5% Payable	54493075.00 Cr	16007192.00	3123871.00	41609754.00 Cr
BCW - Amrit Yojna	215161.00 Cr	880652.00	844013.00	178522.00 Cr
BCW - BRGF	462.00 Cr		1725.00	2187.00 Cr
BCW - CM Shahari Swachhata Mishan	39939.00 Cr	33226.00	33226.00	39939.00 Cr
BCW - DMF Fund		6498.00	6498.00	
BCW - DUTF		8326.00	8326.00	

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K			
	1-Apr-2019 to 31-Mar-2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
BCW - Housing For All	1120528.00 Cr	1307368.00	1307368.00	1120528.00 Cr
BCW - IHSDP	6772.00 Cr			6772.00 Cr
BCW - Janbhagidan	7320.00 Cr			7320.00 Cr
BCW - MPUSP	1496.00 Cr			1496.00 Cr
BCW - RO Plant	3147.00 Cr			3147.00 Cr
BCW - SSA	27600.00 Cr			27600.00 Cr
BCW - UIDSSMT	2015774.00 Cr	1786298.00	1786298.00	2015774.00 Cr
GST - Amnt Yojna		1688024.00	1688024.00	
GST - BRGF			3449.00	3449.00 Cr
GST - DMF Fund		12997.00	12997.00	
GST - DUTF		16653.00	16653.00	
GST - Housing for All		2614735.00	2614735.00	
GST - NULM		2656.00	2656.00	
GST - UIDSSMT		3112468.00	3112468.00	
Other Deduction-BRGF	3543.00 Cr			3543.00 Cr
PT - NULM	5000.00 Dr	5000.00	5000.00	5000.00 Dr
Royalty - Amrit Yojna	816751.00 Cr	665405.00	631079.00	782425.00 Cr
Royalty - BRGF	568709.00 Cr	7385.00	17115.00	578439.00 Cr
Royalty - CM Shahari Swachhata Mishan	298653.00 Cr	267477.00	69666.00	100842.00 Cr
Royalty - DMF Fund			16989.00	16989.00 Cr
Royalty - DUTF			16599.00	16599.00 Cr
Royalty - Housing For All	6922634.00 Cr	6139260.00	2924051.00	3707425.00 Cr
Royalty - HUDCO	181087.00 Dr			181087.00 Dr
Royalty - Janbhagidan	173759.00 Cr			173759.00 Cr
Royalty-MDM	31210.00 Cr			31210.00 Cr
Royalty-MPUSP	1033549.00 Cr			1033549.00 Cr
Royalty-SSA	207078.00 Cr			207078.00 Cr
Royalty - UIDSSMT	761537.00 Cr	273676.00		487861.00 Cr
SD - DMF Fund			32490.00	32490.00 Cr
SD - DUTF			41632.00	41632.00 Cr
TDS - Amrit Yojna		1745234.00	1745234.00	
TDS - BRGF	1048.00 Cr		3449.00	4497.00 Cr
TDS - CM Shahari Swachhata Mishan	95945.00 Dr	116006.00	110559.00	101392.00 Dr
TDS - DMF Fund		12997.00	12997.00	
TDS - DUTF (Amrit Yojna)			9475.00	9475.00 Cr
TDS - DUTF		16653.00	16653.00	
TDS - Housing For All	226751.00 Cr	2614735.00	2614735.00	226751.00 Cr
TDS - NULM	13148.00 Dr	95156.00	95156.00	13148.00 Dr
TDS - Shelter Home		3128.00	3128.00	
TDS - SSA	472.00 Cr			472.00 Cr
TDS - UIDSSMT		3572598.00	3572598.00	
VAT - BRGF	924.00 Cr			924.00 Cr
VAT - CM Shahari Swachhata Mishan	169023.00 Dr			169023.00 Dr
VAT - MPUSP	2993.00 Cr			2993.00 Cr
VAT - NULM	13326.00 Cr			13326.00 Cr
With Held - Amrit Yojna			244519.00	244519.00 Cr
With Held - CM Shahari Swachhata Mishan	896839.00 Cr			896839.00 Cr
Withheld - House for All	1000000.00 Cr		2380392.00	3380392.00 Cr
Withheld - IHSDP	762174.00 Cr			762174.00 Cr
Withheld-MPUSP	260775.00 Cr			260775.00 Cr
With Held - RO Plant	764400.00 Cr			764400.00 Cr
Withheld-SSA	6131.00 Cr			6131.00 Cr
With Held - UIDSSMT	2200000.00 Cr		2433831.00	4633831.00 Cr
3 50 30 Government Dues Payable	1139633.00 Cr	7983897.00	8341544.00	1497280.00 Cr
3 50 30 11 GST Deduction	782271.00 Cr	6224803.00	6756536.00	1314004.00 Cr
3 50 30 11 GST Output (Payable)		1427865.00	1585008.00	157143.00 Cr
GST on Output (Rental Serv-2	357362.00 Cr	331229.00		26133.00 Cr
3 50 80 Others Miscellaneous		379323.00	413716.00	34393.00 Cr
Shri S K Singh E O		379323.00	413716.00	34393.00 Cr
Fixed Assets	3374884835.85 Dr	1895205441.00	1831524848.03	3438565428.82 Dr
4 10 Fixed Assets	4048303835.51 Dr	1423385526.00		5471689361.51 Dr
4 10 10 Land	169717460.50 Dr			169717460.50 Dr
4 10 10 01 Land	156026176.50 Dr			156026176.50 Dr
4 10 10 03 Parks & Gardens	1911112.00 Dr			1911112.00 Dr
4 10 10 04 Stadiums	655266.00 Dr			655266.00 Dr
4101005 Statues & Valuable Work of Art &Antiquities	11124906.00 Dr			11124906.00 Dr

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K		
	1-Apr-2019 to 31-Mar-2020		
	Opening Balance	Transactions Debit Credit	Closing Balance
4 10 20 Buildings	447879098.00 Dr	19612472.00	467491570.00 Dr
4 10 20 01 Office / Residential Buildings	34820135.00 Dr	517041.00	35337176.00 Dr
4 10 20 02 Community Buildings	156798739.10 Dr	18919007.00	175717746.10 Dr
4 10 20 03 Market - Shop Buildings	241400394.90 Dr	176424.00	241576818.90 Dr
4 10 20 04 Hospital Buildings	2978929.00 Dr		2978929.00 Dr
4 10 20 07 Shulabh Complex	11880900.00 Dr		11880900.00 Dr
4 10 30 Roads & Bridges	2377531535.81 Dr	110607054.00	2488138589.81 Dr
4 10 30 01 Concrete Roads	1924322591.28 Dr	79241057.00	1903563648.28 Dr
4 10 30 02 Metalled Roads (Bitumen)	126786976.00 Dr		126786976.00 Dr
4 10 30 03 Other Roads	239833079.53 Dr	30922524.00	270755603.53 Dr
4 10 30 04 Bridges & Flyover	186588889.00 Dr	443473.00	187032362.00 Dr
4 10 31 Sewerage and Drainage	313849412.40 Dr	37356275.00	351205687.40 Dr
4 10 31 02 Open Drains	313849412.40 Dr	37356275.00	351205687.40 Dr
4 10 32 Waterways	392722380.01 Dr	1247079432.00	1639801812.01 Dr
4 10 32 01 Borewells	156223321.00 Dr	10157373.00	166380694.00 Dr
4 10 32 02 Open Wells	5009226.00 Dr		5009226.00 Dr
4 10 32 03 Water Reservoirs	25153192.00 Dr		25153192.00 Dr
4 10 32 04 Over Hedd Tanks	56089746.00 Dr	218406818.00	274496564.00 Dr
4 10 32 05 Other Waterways & Pipe Lines	150246895.01 Dr	1018515241.00	1168762136.01 Dr
4 10 33 Public Lighting	242277877.00 Dr	2453562.00	244731439.00 Dr
4 10 33 01 Lamp Posts	119364688.00 Dr	2453562.00	121818250.00 Dr
4 10 33 02 Transformers	89000547.00 Dr		89000547.00 Dr
4 10 33 03 Other High Mask	33912642.00 Dr		33912642.00 Dr
4 10 40 Plant & Machinery	13711973.00 Dr		13711973.00 Dr
4 10 40 00 Plant & Machinery - Consolidated	13711973.00 Dr		13711973.00 Dr
4 10 50 Vehicles	61826573.50 Dr	5502546.00	67329119.50 Dr
4 10 50 02 Jeep	7463693.25 Dr		7463693.25 Dr
4 10 50 04 Trucks / Tractors / Tata407	39437292.25 Dr	2723500.00	42160792.25 Dr
4 10 50 05 Tankers	9174767.00 Dr		9174767.00 Dr
4 10 50 07 Ambulances & JCB	3263373.00 Dr	880186.00	4143559.00 Dr
4 10 50 08 Fire Tenders	2467448.00 Dr	1898860.00	4366308.00 Dr
4 10 60 Office & Other Equipments	10372950.29 Dr	385970.00	10758920.29 Dr
4 10 60 01 Air Conditioners	1582662.00 Dr		1582662.00 Dr
4 10 60 02 Computers	4425084.00 Dr	288165.00	4713249.00 Dr
4 10 60 03 Fax	44680.00 Dr		44680.00 Dr
4 10 60 05 Refrigerator	55802.00 Dr		55802.00 Dr
4 10 60 06 Water Coolers	1591105.00 Dr	97805.00	1688910.00 Dr
4 10 60 07 Office & Other Equipments	2673617.29 Dr		2673617.29 Dr
4 10 70 Furniture Fixtures, Fittings & Elec. Appl.	11570054.00 Dr	388215.00	11958269.00 Dr
4 10 70 01 Chairs	4833896.46 Dr		4833896.46 Dr
4 10 70 02 Tables	589941.00 Dr		589941.00 Dr
4 10 70 03 Almirahs	1222502.00 Dr		1222502.00 Dr
4 10 70 05 Fans & Coolers	1053584.00 Dr	388215.00	1441799.00 Dr
4 10 70 06 Electrical Fitting	2233478.00 Dr		2233478.00 Dr
4 10 70 07 Other Records Room	1636652.54 Dr		1636652.54 Dr
4 10 80 Other Fixed Assets	6844521.00 Dr		6844521.00 Dr
4 10 80 01 Lake & Pounds	6844521.00 Dr		6844521.00 Dr
4 11 Accumulated Depreciation	2163403875.66 Cr	317505530.03	2480909405.69 Cr
4 11 20 Buildings - Accum. Depreciation	114762649.88 Cr	13812123.65	128574773.53 Cr
4 11 20 01 Office Buildings - Depreciation	98440412.07 Cr	13812123.65	112252535.72 Cr
4 11 20 02 Community Building - Depreciation	16322237.81 Cr		16322237.81 Cr
4 11 30 Roads & Bridges - Accum. Depreciation	1634397129.91 Cr	221372870.43	1855770000.34 Cr
4 11 30 01 Concrete Roads - Depreciation	1634397129.91 Cr	221372870.43	1855770000.34 Cr
4 11 31 Sewerage & Drainage - Accum. Depreciation	116695884.58 Cr	19725140.81	136421025.39 Cr
4 11 31 02 Open Drains - Depreciation	116695884.58 Cr	19725140.81	136421025.39 Cr
4 11 32 Water Ways - Accum. Depreciation	130553015.50 Cr	35837304.82	166390320.32 Cr
4 11 32 01 Borewell - Depreciation	97292285.85 Cr	11715501.94	109007787.79 Cr
4 11 32 05 Other Waterways & Pipe Lines - Depreciation	33260729.65 Cr	24121802.88	57382532.53 Cr
4 11 33 Public Lighting - Accum. Depreciation	110224251.28 Cr	19369131.42	129593382.70 Cr
4 11 33 01 Lamp Posts - Depreciation	85509186.59 Cr	19369131.42	104878318.01 Cr
4 11 33 02 Transformer - Depreciation	11503036.36 Cr		11503036.36 Cr
4 11 33 03 Other High Mask - Depreciation	13212028.33 Cr		13212028.33 Cr
4 11 40 Plant & Machinery - Accum. Depreciation	13694476.05 Cr	3586.20	13698062.25 Cr
4 11 40 00 Plant & Machinery Con. Depreciation	13694476.05 Cr	3586.20	13698062.25 Cr
4 11 50 Vehicles - Accum. Depreciation	32176212.90 Cr	5431288.20	37607501.10 Cr
4 11 50 02 Jeep - Depreciation	26934138.60 Cr	5431288.20	32365426.80 Cr

Account Officer
Municipal Corporation
Singrauli

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K			
	1-Apr-2019 to 31-Mar-2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
4 11 50 04 Trucks / Tractors / Tata 407 - Depre.	5242074.30 Cr			5242074.30 Cr
41160 Office & Other Equipments- Accum Depreciation	6547832.85 Cr		859123.30	7406956.15 Cr
4 11 60 01 Office Equip- Dep	4355564.85 Cr		371272.70	4726837.55 Cr
4 11 60 02 Computers - Depreciation	2192268.00 Cr		487850.60	2680118.60 Cr
41170 Fur. Fix Fit & Ele. Appl. -Accum Depreciation	4352422.71 Cr		1094961.20	5447383.91 Cr
4 11 70 01 Chairs - Depreciation	4352422.71 Cr		1094961.20	5447383.91 Cr
4 12 Capital Work in Progress	1489984876.00 Dr	471819915.00	1514019318.00	447785473.00 Dr
4 12 10 Assets Out of Specific Grants - CWIP	1466042060.00 Dr	356348483.00	1395792759.00	426597784.00 Dr
4 12 10 01 Buildings - CWIP (Spec Grants)	1397307.00 Dr	16940619.00	15239011.00	3098915.00 Dr
4 12 10 11 Roads & Bridges - CWIP (Spec Grants)	11887916.00 Dr	44928487.00	37757244.00	19059159.00 Dr
4 12 10 21 Sewerage & Drainage - CWIP (Spec Grants)	201957450.00 Dr	86884668.00	120730174.00	168111944.00 Dr
4 12 10 31 Waterways - CWIP (Spec Grants)	1250799387.00 Dr	207594709.00	1222066330.00	236327766.00 Dr
4 12 40 Assets Out of Own Resources - CWIP	23942816.00 Dr	115471432.00	118226559.00	21187689.00 Dr
4 12 40 01 Buildings - CWIP (Own Resources)		5005944.00	4373461.00	632483.00 Dr
4 12 40 11 Road & Bridge- CWIP (Own Resources)	15731059.00 Dr	76240214.00	72849810.00	19121463.00 Dr
4124021 Sewerage & Drainage - CWIP (Own Resources)	3951816.00 Dr	24563628.00	27081701.00	1433743.00 Dr
4 12 40 31 Waterways - CWIP (Own Resources)	4259941.00 Dr	9661646.00	13921587.00	
Investments	323620882.00 Dr	17219154.00	92213874.00	248626162.00 Dr
4 20 80 Other Investment-FDR	323620882.00 Dr	17219154.00	92213874.00	248626162.00 Dr
FDR SANJAY NAGAR 1	230729381.00 Dr	15370592.00	1562315.00	244537658.00 Dr
FDR UBI SANJAY NAGAR 2	1346484.00 Dr	123490.00		1469974.00 Dr
FDR UBI VINDHYA NAGAR 1	22045198.00 Dr	1526142.00	23571340.00	
FDR UBI VINDHYA NAGAR 2	67080219.00 Dr		67080219.00	
FDR UBI WAIDHAN 1		24000.00 Dr		24000.00 Dr
FDR-UIDSSMT 1	1498000.00 Dr	103703.00		1601703.00 Dr
FDR UIDSSMT-2	397600.00 Dr	27525.00		425125.00 Dr
FDR _railway Guarantee	500000.00 Dr			500000.00 Dr
FDR _UIDSSMT Security FDR		53501.00		53501.00 Dr
FDR _UIDSSMT _Vijul Nadi		14201.00		14201.00 Dr
Current Assets	821430118.97 Dr	3244844744.09	3119007684.68	947267178.38 Dr
Opening Stock	19814853.13 Dr			19814853.13 Dr
Loans & Advances (Asset)	5191602.00 Dr	111188408.00	6383690.00	109996320.00 Dr
4 60 Loans, Advances and Deposits	5191602.00 Dr	111188408.00	6383690.00	109996320.00 Dr
4 50 (A) Cash-in-Hand		80693470.00	80693470.00	
4 50 (B) Bank Accounts	718794725.38 Dr	3016118489.44	3010383001.68	724530213.14 Dr
4 50 20 Balance with Bank	534309814.67 Dr	1720290786.51	1825795040.68	428805560.50 Dr
4 50 21 Nationalised Banks	383698583.82 Dr	913722903.00	991366533.68	306054953.14 Dr
OBC Bank Group	15581315.00 Dr	18363808.00	21563440.00	12381683.00 Dr
UBI 750 Account Group	169255433.98 Dr	152218053.00	220050062.00	101423424.98 Dr
4 50 21 02 IDBI BANK WAIDHAN 8464		847940.00	15000000.00	4837298.00 Dr
4 50 21 06 SBI WAIDHAN 40031	18723808.68 Dr	627587186.00	575054374.68	71256620.00 Dr
4 50 21 08 UBI MORWA 29085	24814017.16 Dr	479289.00	20000046.00	5293260.16 Dr
4 50 21 10 UBI VINDHYA NAGAR 50154	347097.00 Dr	23571340.00	20000058.00	3918379.00 Dr
4 50 21 12 UBI WAIDHAN 15508	50987554.00 Dr	73962860.00	80000000.00	44950414.00 Dr
4 50 21 UBI 26163 (Nivida Rashi)		4396088.00		4396088.00 Dr
PNB Widhan 59026	50000000.00 Dr	6247231.00	34698553.00	21548678.00 Dr
UBI _Sanchi Nidhi_ 26326	5000000.00 Dr	5263396.00		10263396.00 Dr
UCO Bank Waidhan 16381	30000000.00 Dr	785712.00	5000000.00	25785712.00 Dr
4 50 22 Other Scheduled Banks	150611230.85 Dr	806061683.51	833922307.00	122750607.36 Dr
Axis Group	47387120.50 Dr	597108161.00	604838055.00	39657226.50 Dr
4 50 22 03 RSGB NJB 161	1549162.35 Dr	323388.00		1872550.35 Dr
4 50 22 05 RSGB WAIDHAN 10001	312787.00 Dr	4293.00	649.00	316431.00 Dr
4 50 22 08 Axis Bank Morwa 917010042010267	811626.00 Dr	64220375.51	54441837.00	10590164.51 Dr
4 50 22 11 ICICI Bank Waidhan 139001000904		141653149.00	100000000.00	41653149.00 Dr
Cenera Bank 4782101001337	100550535.00 Dr	2752317.00	74641766.00	28661086.00 Dr
Suspense A/c		506200.00	506200.00	
4 50 60 Balance with Bank - Grant Fund	134484910.71 Dr	1295827702.93	1184587961.00	295724652.64 Dr
Amrit Yojna	63221225.00 Dr	190511564.00	156452424.00	97280365.00 Dr
Axis Bank (Amrit Yojna) 83569		71222737.00	54944343.00	16278394.00 Dr
UBI Sanjay Nagar (Amrit Yojna) 452502010020879	63221225.00 Dr	119288827.00	101508081.00	81001971.00 Dr
BRGF Bank Account	33728953.46 Dr	1129829.00	456113.00	34400669.46 Dr
SBI Waidhan (BRGF) 5817	25035036.46 Dr	792094.00	456113.00	25371017.46 Dr
UBI Sanjay Nagar (BRGF) 20042	8691917.00 Dr	337735.00		9029652.00 Dr
Control Group_schemes		3873508.00	3873508.00	
Axis Control A/c 488 _TDS		2701870.00	2701870.00	
BRGF_488 Control		297314.00	297314.00	

Account Officer
Municipal Corporation
Singrauli

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K			
	1-Apr-2019 to 31-Mar-2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Control_488_DUTF		874324.00	874324.00	
DUTF_Bank Group	21457724.00 Dr	1476861.00	874324.00	22060261.00 Dr
Bank of Baroda(DUTF)_6044	21457724.00 Dr	1476861.00	874324.00	22060261.00 Dr
Housing for All Bank	3195047.00 Dr	688043847.00	676954954.00	14283940.00 Dr
4 50 22 09 Axis Bank (PMAY) 59622	1803598.00 Cr	160267373.00	152705631.00	5758144.00 Dr
Allahabad Bank (BLC)		350200000.00	350200000.00	
Axis Bank (Houseing For All) 98458_BLC		101155577.00	97450000.00	3705577.00 Dr
UBI Waidhan (Houseing For All) 395102010725835	4998645.00 Dr	76420897.00	76599323.00	4820219.00 Dr
HUDCO Bank Account	443260.50 Dr	18630.00	549.00	461241.50 Dr
Axis Waidhan 915010050004746 (HUDCO)	418700.00 Dr	18630.00		437330.00 Dr
SBI Waidhan 32937124628 (HUDCO)	24560.50 Dr		649.00	23911.50 Dr
SSA Bank Accounts	1019578.00 Dr	30135.00		1049713.00 Dr
UBI Sanjay Nagar SSA 11928	1019578.00 Dr	30135.00		1049713.00 Dr
UIDSSMT Bank Accounts	16449994.50 Dr	356011393.00	327453670.00	45007717.50 Dr
Axis (UIDSSMT) 914010043082381	14272762.00 Dr	356010744.00	327452372.00	42831134.00 Dr
SBI (UIDSSMT) Waidhan 33400416330	2177232.50 Dr	649.00	1298.00	2176583.50 Dr
Allahabad Waidhan RO Plant 50229891369	734255.07 Dr	294351.93	600000.00	428607.00 Dr
Allahabad Waidhan (Sauchalay Nirman) 50240128843	364631.00 Dr	19549.00		384180.00 Dr
Allahabad Bank 31353 (CM - Hath Thela)	334826.00 Dr	16048.00	6.00	350868.00 Dr
Axis Bank (ABP)-67364	540058.02 Dr	3676496.00	3822335.00	394219.02 Dr
Axis Bank Waidhan 919010088264776 (DMF)		31280186.00	678545.00	30601641.00 Dr
Axis Waidhan (Sauchalay Nirman) 915010033122577	410583.00 Dr	5950872.00	6254867.00	106588.00 Dr
CBI 6556 (Kanyadan)	1546356.00 Dr	64230.00	128006.00	1482580.00 Dr
PNB Waidhan 48525 (SCTSL)		8709272.00	88.00	8709184.00 Dr
SBI GANIYARI (IHSDP) 63054441648	490824.00 Dr	15684.00		506508.00 Dr
SBI Waidhan 33699915611 (RAY)	809540.00 Dr		649.00	808891.00 Dr
SBI Waidhan (MPUSP) 775680	1178470.00 Dr	37232.00		1215702.00 Dr
SBI Waidhan (SSA) 31440775760	10252741.00 Dr	326913.00		10579654.00 Dr
UBI (Old Age Pension) 3477	3125155.71 Dr	111645.00	7200.00	3229600.71 Dr
UBI (Samajik Sujksha Pension) 3487	605415.90 Dr	20855.00		626270.90 Dr
UBI Sanjay Nagar 15018 (Bahu Viklang & Nihshakt)	43845.00 Dr	859.00		44704.00 Dr
UBI Sanjay Nagar 17179 (NULM)	9266267.00 Dr	2366963.00	6854223.00	4779007.00 Dr
UBI Sanjay Nagar 24420 (NULM-Shelter Home)		1314260.00	156400.00	1157860.00 Dr
UBI Sanjay Nagar 33101 (Rashtri Nihshakt Pension)	743605.84 Dr			743605.84 Dr
UBI Sanjay Nagar 33102 (Rashtri Vidhawa Pension)	116509.00 Dr			116509.00 Dr
UBI Sanjay Nagar 3708 (Rashtri Paniwar Sahayata)	4080490.00 Dr	150508.00	20000.00	4210998.00 Dr
UBI Sanjay Nagar (Janbhagidan) 5360	4915650.00 Dr	184416.00		5100066.00 Dr
UBI Sanjay Nagar (Jangadna) 4666	365070.00 Dr	12576.00		377646.00 Dr
UBI Sanjay Nagar (Madhyam Bhojan) 11086	4762742.71 Dr	179020.00		4961762.71 Dr
UBI Vindhya Nagar (SSA) 250143	264093.00 Dr			264093.00 Dr
4 3 Sundry Debtors (Receivables)	104919300.46 Dr	26876474.65	7409534.00	124386241.11 Dr
4 31 10 Receivables for Property Taxes	54656824.00 Dr	17074635.65	4387567.00	67343892.65 Dr
4 31 10 01 Property Tax Receivable - Current Year	9821967.00 Dr	8329525.65	3558365.00	14593127.65 Dr
4 31 20 01 Samekit Kar on Property Tax	44834857.00 Dr	8745110.00	829202.00	52750765.00 Dr
4 31 20 Receivable for Other Taxes	26027514.46 Dr	7896274.00	783695.00	33140093.46 Dr
4 31 20 02 Education Cess Receivable	10636548.46 Dr	2559921.00	12961376.46 Dr	
4 31 20 03 Town Development Cess Receivable	15390966.00 Dr	5336353.00	548602.00	20178717.00 Dr
4 31 30 Receivable for Fees & User Charges	1665818.00 Dr	301115.00	173162.00	1793771.00 Dr
4 31 30 01 Water Supply Receivable - Current Year	1665818.00 Dr	301115.00	173162.00	1793771.00 Dr
4 31 40 Receivable From Other Sources	22569144.00 Dr	1604450.00	2065110.00	22108484.00 Dr
4 31 40 05 Rent - Shoping Complex Receivable	16588083.00 Dr	1604450.00	604006.00	17588527.00 Dr
4 31 40 11 Lease Rentals Receivable - Current Year	5981061.00 Dr		1461104.00	4519957.00 Dr
4 32 Accumulated Provisions Against	44565300.00 Cr	500000.00	500000.00	44565300.00 Cr
4 32 30 00 Prov. for Other Charges & Fees	1179818.00 Cr			1179818.00 Cr
4 32 30 00 Prov. for Rent & Lease	22140144.00 Cr	500000.00		21640144.00 Cr
4323000 Provision for Other Taxes	6031966.00 Cr			6031966.00 Cr
4 32 30 00 Prov. of Education Cess on Samekitkartax	3214548.00 Cr			3214548.00 Cr
4 32 30 00 Prov. of Property Tax	3870967.00 Cr		500000.00	4370967.00 Cr
4 32 30 00 Prov. of Samekit Tax	8127857.00 Cr			8127857.00 Cr
4 40 Prepaid Expenses	462825.00 Dr	496120.00	462825.00	496120.00 Dr
4 40 30 Operation & Maintanance	462825.00 Dr	496120.00	462825.00	496120.00 Dr
Prepaid Expenses of Insurance	462825.00 Dr	496120.00	462825.00	496120.00 Dr
4 70 30 Other Assets	16812113.00 Dr	8971782.00	13175164.00	12608731.00 Dr
4 31 40 31 Interest Accrued But Not Due_MF	13224764.00 Dr	7409467.00	13175164.00	7459067.00 Dr
TDS Deducted on FDR	3587349.00 Dr	1562315.00		5149664.00 Dr
Indirect Incomes		13261364.00	894735769.01	881474405.01 Cr

ACCOUNT OFFICER
Municipal Corporation
Singrauli

NAGAR NIGAM SINGRAULI (2019-20)
Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K		
	1-Apr-2019 to 31-Mar-2020		
	Opening Balance	Transactions	Closing Balance
		Debit	Credit
1 10 Rates & Taxes Revenue			128953120.00
1 10 01 Property Tax			105246000.00
1 10 01 01 Property Tax - Building - Residential			94200000.00
1 10 01 31 Samekit Kar on Properties			11046000.00
1 10 02 Water Tax Incl. Fees & Charge			759000.00
1 10 02 01 Water Tax-Unmetered Supply-Domestic			759000.00
1 10 10 Professional Tax			88000.00
1 10 10 01 Tax Professional - Consolidated			88000.00
1 10 80 Other Taxes			22860120.00
1 10 80 21 Town Development Cess			16320000.00
1 10 80 41 Education Cess			5760000.00
1 10 80 51 Bus Stand Tax			780120.00
1 20 Assigned Revenues & Compensation			417247084.00
1 20 10 Taxes & Duties Collected by Others			10110000.00
1 20 10 11 Stamp Duty on Transfer of Property			10110000.00
1 20 20 Compensation in Lieu of Taxes & Duties			407137084.00
1 20 20 01 Compensation in Lieu of Octroi			215175084.00
1 20 20 10 Export Tax Compensation			191037000.00
1 20 20 21 Compensation in Lieu of Pilgrim Tax			925000.00
1 30 Rental Income From Municipal Properties			45010426.16
1 30 10 Rent From Civic Amenities			17239324.16
1 30 10 01 Rent - Markets			6371650.16
1 30 10 02 Rent - Shopping Complexes			9561435.00
1 30 10 03 Rent - Community Halls			425063.00
1 30 10 04 Rent - Stadium			20000.00
1 30 10 11 Rent - Mutation Fees			853876.00
1 30 10 12 Rent - Building (Employees)			7300.00
1 30 20 Rent From Office Buildings			813502.00
1 30 20 00 Rent - Office Buildings Consolidated			813502.00
1 30 40 Rent From Lease of Lands			4563795.00
1 30 40 00 Rent - Lease Lands Consolidated			4563795.00
1 30 80 Other Rents			22393805.00
1 30 80 01 Lease Rentals (Prime)			22393805.00
1 40 Fees & User Charges			8850153.00
1 40 10 Empanelment & Registration Charges			50000.00
1 40 10 03 Empanelment of Animal Registration -Fees			50000.00
1 40 11 Licensing Fees			558270.00
1 40 11 06 Fees - Casual Vendors			86890.00
1 40 11 11 Fees - Pounding Houses License			34880.00
1 40 11 18 Fees - Telephone Service Providers			436500.00
1 40 12 Fees for Grant of Permit			3537587.00
1 40 12 10 Automatic Building Permission Fees			3537587.00
1 40 15 Regularisation Fees			85572.00
1401503 Bulding Construction Regularisation Fees			85572.00
1 40 40 Other Fees			4298924.00
1 40 10 01 Advertisement Fees			145000.00
1 40 40 02 Parking Fees			30000.00
1 40 40 10 Delay Fees			209803.00
1 40 40 12 Road Cutting Charges			3693.00
1 40 40 13 Application Fees			28642.00
1 40 40 14 Miscellaneous Fees			3881786.00
1 40 50 User Charges			304800.00
1 40 50 01 Litter & Debris Collection Charges			39500.00
1 40 50 02 Septic Tank Cleaning Charges			204550.00
1 40 50 06 Mobile Toilet Fees			60750.00
1 40 70 Service / Administrative Charges			15000.00
1 40 70 03 Stacking Charges			15000.00
1 50 Sale & Hire Charges			7084760.00
1 50 11 Sale of Forms & Publications			6870710.00
1 50 11 01 E Tender Fees			4396088.00
1 50 11 01 Sale of Tender Papers			18400.00
1 50 11 02 Sale of Ration Card & Other Forms			2456222.00
1 50 30 Sale - Other Items			214050.00
1 60 Revenue Grants ,Contribution & Subsidies			243385905.85
1 60 10 Revenue Grants			243385905.85
1 60 10 01 Revenue Grants - From State Govt.			92311963.00

NAGAR NIGAM SINGRAULI (2019-20)

Trial Balance

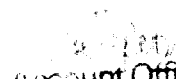
1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K		
	1-Apr-2019 to 31-Mar-2020		
	Opening Balance	Transactions	Closing Balance
		Debit	Credit
1 60 10 21 Revenue Grants - From Other Organisations			6127793.00
Revenue Grant From Capital Reserve (Dep)			144946149.85
1 70 Income From Investments		13175164.00	29204740.00
1 70 10 Interest Incomes		13175164.00	29204740.00
1 70 10 01 Interest on Fixed Deposits		13175164.00	29204740.00
1 71 Interest Earned			10932187.00
1 71 10 Interest From Bank Accounts			10932187.00
1711001 Interest From Bank Accounts			10932187.00
1 80 Other Incomes		86200.00	4067393.00
1 80 40 Recovery From Employees		86200.00	1148812.00
18050 Unclaimed Refund Payable/Liabilities Written Back			2845162.00
1 80 80 Miscellaneous Income			73419.00
Indirect Expenses		1075692873.71	844868.00
2 10 Establishment Expenses		260425009.00	260425009.00
2 10 10 Salaries Wages and Bonus		195269127.00	195269127.00
2 10 10 11 Salaries & Allowances - Staff		153038616.00	153038616.00
2 10 10 21 Wages		42230511.00	42230511.00
2 10 20 Benefits and Allowances		3403095.00	3403095.00
2 10 20 02 Remuneration & Fees - Councilors		2922350.00	2922350.00
2 10 20 31 Medical Allowances		160000.00	160000.00
2 10 20 41 Uniform Allowances		291645.00	291645.00
2 10 20 71 Staff Training Expenses		29100.00	29100.00
2 10 30 Pension		61752787.00	61752787.00
2 10 30 01 Pension / Family Pension Contribution		472251.00	472251.00
2 10 30 11 Defined Pension Fund - Contribution		61275016.00	61275016.00
GIS Deduction		5520.00	5520.00
2 20 Administrative Expenses		37736658.00	741124.00
2 20 11 Office Maintenance		8933188.00	8933188.00
2 20 11 01 Electricity Charges		8933188.00	8933188.00
2 20 12 Communication Expenses		743318.00	743318.00
2 20 12 01 Telephone Expenses		94302.00	94302.00
2 20 12 11 Web, Internet		634016.00	634016.00
2 20 12 21 Postage Expenses		15000.00	15000.00
2 20 20 Books & Periodicals		438156.00	438156.00
2 20 20 01 Magazines		2520.00	2520.00
2 20 20 02 News Papers		99936.00	99936.00
2 20 20 03 Photographs & Vediography Expenses		335700.00	335700.00
2 20 21 Printing and Stationery		937447.00	937447.00
2 20 21 01 Printing Expenses		557207.00	557207.00
2 20 21 02 Stationery Expenses		380240.00	380240.00
2 20 30 Travelling & Conveyance		12614605.00	12614605.00
2 20 30 03 Travelling & Conveyance - Officers		55522.00	55522.00
2 20 30 05 Travelling & Conveyance - Staff		110209.00	110209.00
2 20 30 11 Petrol, Fuel & Diesel Exp. - Own Vehicle		10780070.00	10780070.00
2 20 30 21 Rent & Vehicle Expenses		1668804.00	1668804.00
2 20 40 Insurance		1282733.00	496120.00
2 20 40 02 Insurance - Vehicle		1282733.00	496120.00
2 20 50 Audit Fees		100000.00	100000.00
Audit Fees statutory Audit		100000.00	100000.00
2 20 51 Legal Expenses		423500.00	423500.00
2 20 51 01 Legal Fees - Advocates		423500.00	423500.00
2 20 52 Professional and Other Fees		1767566.00	1767566.00
2 20 52 11 Architect Fees Expenses		1143176.00	1143176.00
2 20 52 21 Consultancy Fees / Charges		624390.00	624390.00
2 20 60 Advertisement and Publicity		4318600.00	4318600.00
2 20 60 01 Advertisement Expenses		796657.00	796657.00
2 20 60 11 Publicity Expenses		566669.00	566669.00
2 20 60 31 Cultural Events		2955274.00	2955274.00
2 20 80 Other Administrative Expenses		6177545.00	245004.00
2 20 80 01 Meeting Expenses - Corporates / MMIC		84000.00	84000.00
2 20 80 51 Miscellaneous Expenses		3568543.00	245004.00
City Manager Association Fees (Deduction)		25000.00	25000.00
E-Nagar Palika Expense (Deduction)		2500002.00	2500002.00
2 30 Operation & Maintenance		316812260.00	103744.00
2 30 10 Power & Fuel		49737543.00	49737543.00
2 30 10 01 Power - Water Works		16200923.00	16200923.00

NAGAR NIGAM SINGRAULI (2019-20)
Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K		
	1-Apr-2019 to 31-Mar-2020		
	Opening Balance	Transactions Debit Credit	Closing Balance
2 30 10 02 Power - Street Lightings		32106620.00	32106620.00 Dr
MPEB Light Charges (Deduction)		1430000.00	1430000.00 Dr
2 30 20 Bulk Purchases		11688040.00	11688040.00 Dr
2 30 20 01 Bulk Purchases - Water		11688040.00	11688040.00 Dr
2 30 50 R&M Infrastructure Assets		107433646.00	107433646.00 Dr
2 30 50 01 R & M - Concrete Roads		1174784.00	1174784.00 Dr
2 30 50 03 R & M - Metalled Roads (Bitumen)		2292726.00	2292726.00 Dr
2 30 50 04 R & M - Other Roads		13862302.00	13862302.00 Dr
2 30 50 05 R & M - Bridges & Flyovers		44719.00	44719.00 Dr
2 30 50 05 R & M - Road & Traffic Singnal		3400762.00	3400762.00 Dr
2 30 50 12 R & M - Open Drains		2094682.00	2094682.00 Dr
2 30 50 21 R&M - Water Wasys		219445.00	219445.00 Dr
2 30 50 22 R & M - Borewell		2628808.00	2628808.00 Dr
2 30 50 24 R & M - Water Reservoirs		579211.00	579211.00 Dr
2 30 50 25 R & M - Other Fasing & Boundarywall		4743322.00	4743322.00 Dr
2 30 50 31 R & M - Pulic Lightings		4545669.00	4545669.00 Dr
2 30 50 32 R&M - Lamps Post		21207962.00	21207962.00 Dr
2 30 50 33 R&M - Transformer		50624704.00	50624704.00 Dr
2 30 50 34 R & M - Others		14550.00	14550.00 Dr
2 30 51 R&M Civic Amenities		13238585.00	13238585.00 Dr
2 30 51 01 R & M - Parks, Nursenes & Gardens		6790003.00	6790003.00 Dr
2 30 51 02 R & M - Lakes & Ponds		3695981.00	3695981.00 Dr
2 30 51 03 R & M - Playgrounds & Stadium		530184.00	530184.00 Dr
2 30 51 05 R & M - Parking Lots		620295.00	620295.00 Dr
2 30 51 11 R & M - Markets & Complexes		75485.00	75485.00 Dr
2 30 51 21 R & M - Public Toilets		1526637.00	1526637.00 Dr
2 30 52 R&M Buildings		7835989.00	7835989.00 Dr
2 30 52 01 R & M - Office Buildings		2269933.00	2269933.00 Dr
2 30 52 02 R & M - Community Building		1727530.00	1727530.00 Dr
2 30 52 03 R & M - Market Buildings		743010.00	743010.00 Dr
2 30 52 05 R & M - School Buildings		188028.00	188028.00 Dr
2 30 52 06 R & M - Residential Buildings		2907488.00	2907488.00 Dr
2 30 53 R&M Vehicles		4277662.00	4277662.00 Dr
2 30 53 08 R & M - Fire Tenders		508850.00	508850.00 Dr
2 30 53 09 R & M - Other Vehicles		3768812.00	3768812.00 Dr
2 30 54 R&M Furnitures & Office Equipments		4740840.00	4740840.00 Dr
2 30 54 01 R & M - Air Conditioners		85500.00	85500.00 Dr
2 30 54 02 R & M - Computers & Peripherals		330924.00	330924.00 Dr
2 30 54 05 R & M - Refrigerators & Water Coolers		4324416.00	4324416.00 Dr
2 30 55 R&M Electrical Appliances		253320.00	253320.00 Dr
2 30 55 01 R&M - Fans		112920.00	112920.00 Dr
2 30 55 02 R&M - Electncal Fitting		82800.00	82800.00 Dr
2 30 55 09 R&M - Others		57600.00	57600.00 Dr
2 30 80 GST Tax Expense		41555460.00	103744.00 41451716.00 Dr
2 30 80 Other Operating & Maintenance Expenses		76051175.00	76051175.00 Dr
2 30 80 02 Testing & Inspection Charges		1955020.00	1955020.00 Dr
2 30 80 03 Garbage & Clearance Expenses		10634074.00	10634074.00 Dr
2 30 80 04 Cleaning by Private Agencies		3335844.00	3335844.00 Dr
2 30 80 05 Water Tankers		357700.00	357700.00 Dr
2 30 80 06 Town Solid Waste Management		58446202.00	58446202.00 Dr
2 30 80 10 Automatic Grant Expenditure		1322335.00	1322335.00 Dr
2 40 Interest & Finance Charges		1930107.68	1930107.68 Dr
2 40 20 Interest on Loans From State Government		1826639.00	1826639.00 Dr
2 40 20 00 Interest on Loans From State Government		1826639.00	1826639.00 Dr
2 40 70 Bank Charges		24818.68	24818.68 Dr
2 40 70 01 Bank Charges		24818.68	24818.68 Dr
2 40 80 Other Finance Expenses		78650.00	78650.00 Dr
2 40 80 00 Late Fees of Dues		78650.00	78650.00 Dr
2 50 Programme Expenses		131492109.00	131492109.00 Dr
2 50 10 Election Expenses		1563926.00	1563926.00 Dr
2 50 10 00 Election Expenses Consolidated		1563926.00	1563926.00 Dr
2 50 20 Own Programmes		19182242.00	19182242.00 Dr
2 50 20 00 Own Programme Expenses Consolidated		19182242.00	19182242.00 Dr
2 50 30 Share in Programme of Others		110745941.00	110745941.00 Dr
2 50 30 00 Share in Programme Expenses		110745941.00	110745941.00 Dr
2 71 Miscellaneous Expenses		9791200.00	9791200.00 Dr


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NAGAR NIGAM SINGRAULI (2019-20)
Trial Balance

1-Apr-2019 to 31-Mar-2020

Particulars	NAGAR NIGAM SINGRAULI (2019-20)_K		
	1-Apr-2019 to 31-Mar-2020		
	Opening Balance	Transactions	
		Debit	Credit
2 71 80 Other Miscellaneous Expenses		9791200.00	9791200.00 Dr
2 72 Depreciation		317505530.03	317505530.03 Dr
272 00 00 Depreciation on Building		13812123.65	13812123.65 Dr
2723100 Depreciation on Sewerage & Drainage		19725140.81	19725140.81 Dr
2 72 32 00 Depreciation on Borewell		11715501.94	11715501.94 Dr
2 72 32 00 Depreciation on Pipeline		24121802.88	24121802.88 Dr
2 72 40 00 Depreciation on Plant & Mach		3586.20	3586.20 Dr
2 72 50 Depreciation on Vehicles		5431288.20	5431288.20 Dr
2 72 60 Depreciation on Computer		487850.60	487850.60 Dr
27260 Depreciation on Office Equipment		371272.70	371272.70 Dr
2 72 70 00 Depreciation on Furniture		1094961.20	1094961.20 Dr
Depreciation on Bridge		8917700.96	8917700.96 Dr
Depreciation on Public Light		19369131.42	19369131.42 Dr
Depreciation on Road		212455169.47	212455169.47 Dr
Grand Total		10294757606.67	10294757606.67


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NAGAR NIGAM SINGRAULI				
Capital Work In Progress				
As on 31/03/2020				
Assets - Own Resources - Building- 4 12 40 01				
Date	Particulars	Vch Type	Vch No.	Debit
18.02.2020	Ward 41 residanc room			433,220.00
29.02.2020	Ward 22 Shed construction			199,263.00
	Total (Building CWIP)			632,483.00
Assets - Own Resources - Road & Bridge 4 12 4011				
Date	Particulars	Vch Type	Vch No.	Debit
14.02.2020	To 3 40 10 11 Security Deposit - Cons./supp. majan mod to Indra chauk Road Dasmarikaran work Illrd R/Bill	Journal	2652	9375929.00
18.02.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 30 WBM Road cons. Illrd R/Bill	Journal	2675	1346986.00
24.2.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 41 Enter Locking work IInd R/Bill	Journal	2685	161339.00
26.02.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 19 Enter Locking work Ist R/Bill	Journal	2696	846146.00
28.02.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 39 Enter Locking work Ist R/Bill	Journal	2720	409272.00
29.02.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 25 Retaining wall cons. Ist R/Bill	Journal	2744	120319.00
01.03.2020	To 3 40 10 11 Security Deposit - Cons./supp. Enter locking Ist R/Bill	Journal	2745	808777.00
07.03.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 40 Paver Block work Ist R/Bill	Journal	2840	317390.00
07.03.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 24 WBM Road cons. Ist R/Bill	Journal	2846	58769.00
09.03.2020	To 3 40 10 11 Security Deposit - Cons./supp. ward 44 WBM Road cons. IInd R/Bill	Journal	2883	48046.00
09.03.2020	To 3 40 10 11 Security Deposit - Cons./supp. majan mod to NJB Road Damarikaran work IVth R/Bill	Journal	2885	5628490.00
	Total Closing Balance CWIP (Road & Bridges)			19,121,463.00
Assets - Own Resources -Sewerage & Drainage 4124021				
Date	Particulars	Vch Type	Vch No.	Debit
18.02.2020	Cr 3 40 10 11 Security Deposit - Cons./supp. ward 40 Drain cons. work Ist R/Bill	Journal		238575.00
7.3.2020	Cr 3 40 10 11 Security Deposit - Cons./supp. ward 32 Drain cons. work Ist R/Bill	Journal	2640	837803.00
09.03.2020	Cr 3 40 10 11 Security Deposit - Cons./supp. ward 8 Drain cons. work Ist R/Bill	Journal	2644	357365.00

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		Total Closing Balance CWIP (Sewarage & Drainage)		1,433,743.00
Assets - Own Resources - Waterways 4 12 40 31				
		Closing Balance (water ways)		-
		Total CWIP From Own Fund		21,187,689.00
Assets - Specific Grants - Buildings 4 12 10 01				
Date		Particulars	Vch Type	Vch No. Debit
		Amrit Yojna		
03.01.2020		Auto stand Shed construction		1,438,572.00
		<i>DUTF (Amrit Yojna)</i>		
18.03.2020		Auto Bus stand Shed Construction		932,555.00
		<i>DMF Fund</i>		
27 02 2020		Ward 6 PDS shop construction		393,372.00
18 03 2020		Ward 44 PDS shop construction		334,416.00
		<i>Total DMF fund CWIP</i>		727,788.00
		Total Buildings		3,098,915.00
Assets - Specific Grants - Road & Bridges 4121011				
Date		Particulars	Vch Type	Vch No. Debit
1 2 2020	To	SD - BRGF	Journal	946 193160.00
		ward 28 PCC Road Enter Locking Illrd R/Bill (BRGF)		
10.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2603 873083.00
		ward 01 WBM Road cons. IInd R/Bill (14th Finance commission)		
15.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2611 66860.00
		ward 41 Enter Locking road cons. work Ist R/Bill (14th Finance commission)		
17.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2616 441780.00
		ward 09 PCC road cons. work Ist R/Bill (State Finance commission)		
18.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2637 295030.00
		ward 07 WBM Road cons. Ist R/Bill (14th Finance commission)		
18.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2646 353968.00
		ward 31 PCC Road cons. work IInd R/Bill (Basic Grant)		
21.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2648 253937.00
		ward 44 WBM Road cons. Ist R/Bill (Basic Grant)		
21.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2652 602790.00

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		ward 40 PCC Road work Ist R/Bill (Basic Grant)			
21.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2662	887940.00
		ward 29 HP Culvert cons. work Ist R/Bill (Basic Grant)			
21.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2769	341367.00
		ward 5 WBM Road cons. Ist R/Bill (14th Finance commission)			
21.02.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2776	3872066.00
		ward 30 RCC Road work Ist R/Bill (Basic Grant)			
1.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2778	412908.00
		ward 17 Enter Locking paver Block IInd R/Bill			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2794	45851.00
		ward 25 WBM Road cons. work Ist R/Bill (Basic Grant)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2796	130136.00
		ward 25 WBM Road cons. IInd R/Bill (Basic Grant)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2820	477624.00
		ward 8 WBM Road cons. Ist R/Bill (14th Finance commission)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2827	2246586.00
		ward 9 PCC/RCC Drain cons. Ist R/Bill (Basic Grant)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2829	816444.00
		ward 18 Concreet Road cons. Ist R/Bill (Basic Grant)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2833	1109743.00
		ward 38 Road Damarikaran Ist R/Bill (Road Grant)			
09.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2840	334069.00
		ward 29 WBM Road Cons. Ist R/Bill (14th Finance commission)			
09.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2863	5011592.00
		majan mod to NJB Road Damarikaran work Vth R/Bill			
15.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2864	292225.00
		ward 39 WBM Road cons. work Ist R/Bill (14th Finance commission)			
		CWIP from Road			19,059,159.00
Assets - Specific Grants - Sewe. and Drain 4121021					
Date		Particulars	Vch Type	Vch No.	Debit
1.2.2018		SD- Amrut Yojna			9,406,553.00
16/04/2018	Cr	SD - Amrit Yojna	Journal	216	25699176.00
		Sivrage work IIIrd R/Bill			
23/07/2018	Cr	SD - Amrit Yojna	Journal	978	6528263.00
		Sivrage work IVth R/Bill			
03/11/2018	Cr	SD - Amrit Yojna	Journal	1862	20323965.00
		Sivrage work Vth R/Bill			
26/11/2018	Cr	SD - Amrit Yojna	Journal	2043	7928525.00
		Sivrage work VIth R/Bill			
25/01/2019	Cr	SD - Amrit Yojna	Journal	2558	12897614.00
		Sivrage work VIIth R/Bill			

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02/03/2019	Cr	SD - Amrit Yojna	Journal	2878	8717754.00
		Sivrage work VIIIth R/Bill			
24.5.2019	To	SD - Amrit Yojna	Journal	460	19353039.00
		Sevrag 9th R/Bill			
23.07.2019	To	SD - Amrit Yojna	Journal	999	3545197.00
		Sewarage 10th R/Bill			
28.09.2019	To	SD - Amrit Yojna	Journal	1348	9870947.00
		sewarage 11th R/Bill			
15.10.2019	To	SD - Amrit Yojna	Journal	1846	11740091.00
		sewarage 12th R/Bill			
27.12.2019	To	SD - Amrit Yojna	Journal	2309	11393054.00
		sewarage 13th R/Bill			
26.02.2020	To	SD - Amrit Yojna	Journal	2650	15554736.00
		sewarage 14th R/Bill			
		CWIP_Sewarage drainage _Amrit Yojna			162,958,914.00
Other Grants					
3/2/2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2711	78,166.00
		ward 8 PCC Drain cons. Ist R/Bill			
04.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2737	508,695.00
		ward 41 Drain cons. Ist R/Bill (Basic Grant)			
06.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2770	399,146.00
		ward 9 PCC Drain cons. Ist R/Bill (Basic Grant)			
07.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2777	1,909,805.00
		ward 25 RCC Drain work Ist R/Bill (Basic Grant)			
19.03.2020	To	3 40 10 11 Security Deposit - Cons./supp.	Journal	2859	2,257,218.00
		ward 30 Drain cons. Ist R/Bill (14th Finance commission)			
		CWIP from Sewerage & Drainage			5,153,030.00
		Total CWIP_sewage and drainage			168,111,944.00
Assets - Specific Grants - waterways 4121031					
Date		Particulars	Vch Type	Vch No.	Debit
Amrut Yojna Water ways Work					
18.07.2016		SD- Amrut Yojna			1,287,225.00
		Pipe line amrit yojna			
1.02.2017		SD- Amrut Yojna			44,535,961.00
		Pipe line amrit yojna			
04.03.2017		SD- Amrut Yojna			3,359,506.00
		Pipe line amrit yojna			
24.03.2017		SD- Amrut Yojna			24,111,023.00
		Pipe line amrit yojna			
1.5.2017		SD- Amrut Yojna			27,093,831.00
1.5.2017		SD- Amrut Yojna			6,336,505.00
1.8.2017		SD- Amrut Yojna			828,417.00
1.9.2017		SD- Amrut Yojna			12,335,442.00

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1.10.2017		SD- Amrut Yojna			27,071,000.00
1.11.2017		SD- Amrut Yojna			4,241,278.00
1.12.2017		SD- Amrut Yojna			2,278,456.00
1.1.2018		SD- Amrut Yojna			4,963,926.00
1.2.2018		SD- Amrut Yojna			5,337,164.00
1.2.2018		SD- Amrut Yojna			4,508,160.00
31.03.2018		SD- Amrut Yojna			4,466,609.00
04/05/2018	Cr	SD - Amrit Yojna	Journal	346	4775274.00
		Pipe Line XIII R/Bill			
29/05/2018	Cr	SD - Amrit Yojna	Journal	548	3553508.00
		Pipe Line 14th R/Bill			
20/07/2018	Cr	SD - Amrit Yojna	Journal	963	3256830.00
		Pipe Line 15th R/Bill			
11/09/2018	Cr	SD - Amrit Yojna	Journal	1428	9244842.00
		Pipe Line 16th R/Bill			
03/11/2018	Cr	SD - Amrit Yojna	Journal	1863	5175137.00
		Pipe Line 17th R/Bill			
03/11/2018	Cr	SD - Amrit Yojna	Journal	1864	5294386.00
		Pipe Line 17th R/Bill			
06/12/2018	Cr	SD - Amrit Yojna	Journal	2119	5226290.00
		Pipe Line 21th R/Bill			
10/01/2019	Cr	SD - Amrit Yojna	Journal	2463	3004941.00
		Pipe Line 20th R/Bill			
25/01/2019	Cr	SD - Amrit Yojna	Journal	2557	4748885.00
		Pipe Line 21th R/Bill			
12/02/2019	Cr	SD - Amrit Yojna	Journal	2707	7800068.00
		Pipe Line 22th R/Bill			
28/03/2019	Cr	SD - Amrit Yojna	Journal	3111	3963856.00
		Pipe Line 24th R/Bill			
27.5.2019	To	SD - Amrit Yojna	Journal	495	1672581.00
		Pipe Line 24th R/Bill (Amrit)			
27.6.2019	To	SD - Amrit Yojna	Journal	808	1238654.00
		Pipe Line 25th R/Bill			
7/1/2019	To	TDS - Amrit Yojna	Journal	845	572100.00
		consultant (Amrit Yojna)			
3.8.2019	To	SD - Amrit Yojna	Journal	1163	1080441.00
		pipe Line work 26th R/Bill			
18.11.2019	To	SD - Amrit Yojna	Journal	2025	2965470.00
		Pipe Line 27th R/Bill			
		Water Ways - Amrut yojna			236,327,766.00
		Total Water Ways- Specific Grant			236,327,766.00
		CWIP from Specific Grant			426,597,784.00
		ToTal CWIP (Own+ Specific Grant)			447,785,473.00

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NAGAR NIGAM SINGRAULI (2019-20)
3 50 10 11 Contractor Sundry Creditors
Group Summary
As on 31.03.2020

		3 50 10 11 Contractor Sundry Creditors
		NAGAR NIGAM SINGRAULI (2019-20)
S.No.	Particulars	As on 31.03.2020
		Closing Balance
1	Brijesh Kumar Saket	25000.00
2	Chhot Lal Saket	10000.00
3	CM Sahayata Kosh	512373.00
4	Dr. Hemlata Chaudhary	65000.00
5	EE PHE Department	67702.00
6	Hid Lal Tiwari	330.00
7	Krishna Sharan Shah	23000.00
8	Maa Sharda Electrical - Rewa	4600.00
9	Manik Ram Shah	120000.00
10	Md. Asraf Hosmi	23000.00
11	Md. Salim S/o Md. Shainul	9000.00
12	Miftaul Hakk	50000.00
13	Mih. Anvar Ahamad	2000.00
14	Moh. Ayaz	50000.00
15	M P Industril Corporation	25000.00
16	Mrs Aruna Shukla	9500.00
17	Mrs Manju Banshal	9500.00
18	M/s Agrahari Tent House	10600.00
19	M/s Agrawal Traders	10290.00
20	M/s Ajay Kumar Singh	1740.00
21	M/s Alfa Emporium	290.00
22	M/s Aman Associates	2100.00
23	M/s Amit Enterprises	3896.00
24	M/s Amit Traders	200.00
25	M/s Ananad Construction	500.00
26	M/s Anand Printers Khadiya	1400.00
27	M/s AP Hitech Engineering	9802.00
28	M/s Arpantek Assosiation Bhopal	2400.00
29	M/s Arvind Enterprises	13550.00
30	M/s Arvind Garments	1000.00
31	M/s Arvind Kumar Shah	100000.00
32	M/s Arvind Singh & Brothers	12920.00
33	M/s Arvind Singh & Com.	16190.00
34	M/s Arzoo Traders	6065.00
35	M/s Ashish Constractions Company	30112.00
36	M/s Ashok Enterprises	1000000.00
37	M/s Ashok Kumar Jaiswal	36270.00
38	M/s Associate Engg. & Builders	23380.00
39	M/s Awadh Constraction	5010.00
40	M/s Baba Traders	5000.00
41	M/s Bafna Enterprises	25000.00

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42	M/s Bajrang Emporium	120.00
43	M/s Balaji Construction	1003400.00
44	M/s Bharat Cloth Store	5000.00
45	M/s Bharat Eng. Service	36600.00
46	M/s Bharat Enterprises Sidhi	43500.00
47	M/s Brijendra Enterprises	518.00
48	M/s Brijesh Kumar Singh	5290.00
49	M/s Creative Solutions	100.00
50	M/s Deva Engineering	2186.00
51	M/s Dev Associate	9560.00
52	M/s Development Avenyu	85275.00
53	M/s Divyam Enterprises	14310.00
54	M/s Duc Constraction	1000000.00
55	M/s Dudhaiya Airon Scrap - Bijpur	35000.00
56	M/s Dushyant Kumar Singh	8910.00
57	M/s Garg Construction	48324.00
58	M/s Gautam Ele. Machinicals	750.00
59	M/s G L Engineering Works	1560.00
60	M/s Gopal Enterprises	40600.00
61	M/s Gros Safe Chemical Pvt. Ltd. Bhopal	2400.00
62	M/s G T Power Associates	500000.00
63	M/s Hardev Computer	3350.00
64	M/s Hari Om Enterprisess	19590.00
65	M/s Harprit Singh	10990.00
66	M/s Hindustan Enterprises	6550.00
67	M/s Javed Automobiles	640.00
68	M/s Jay Bhawani Enterprises	1851.00
69	M/s Jorestar Engineering Consarn	4806.00
70	M/s Kajal Assocites	500100.00
71	M/s Kalkatta Star Decoration	1244.00
72	M/s Kathuriya Traders	12793.00
73	M/s Kishan Irication Ltd. Indor	21860.00
74	M/s K K Bhavsinka	3607142.00
75	M/s Kuldeep Drilling Works	1150.00
76	M/s Kushawaha	1244.00
77	M/s Kushawaha Tent House	100.00
78	M/s Laxmi Electricals	4993.00
79	M/s Laxmi Printing Press	200.00
80	M/s Mahalaxmi Driling Co.	16100.00
81	M/s Manish Enterprisess	24027.00
82	M/s M D Book Stal	1000.00
83	M/s Mention Construction	550.00
84	M/s Naina Enterprises	6485.00
85	M/s Neeraj Ku. Pandey	10.00
86	M/s Nemdo Enterprises	550.00
87	M/s New A K Enterprisess	1982.00
88	M/s New Navin Enterprisess	16800.00
89	M/s Niraj Pandey	1000000.00
90	M/s Nirmal Enterprise	849598.00


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91	M/s Nirmal Service	705.00
92	M/s Nitin Enterprises	11340.00
93	M/s O K Enterprises	15000.00
94	M/s Pankaj Tyre	4869.00
95	M/s Prabhat Candle Works	4170.00
96	M/s Prince Traders	6000.00
97	M/s Priyanka Enterprises	6166.00
98	M/s Radhe Enterprises	436.00
99	M/s Rajeev Constraction	8790.00
100	M/s Rajendra Singh	500159.00
101	M/S Raj Enterprises	49935.00
102	M/s Rajesh Construction	2960.00
103	M/s Rajesh Enterprises	1700.00
104	M/s Rajesh Kumar Singh	1310.00
105	M/s Raj Hardwear	4540.00
106	M/s Raj Kumar Singh	39277.00
107	M/s Rajneesh Kumar Dwivedi	30655.00
108	M/s Ramesh Cons. Co.	4021.00
109	M/s Ramesh Enterprisess	40569.00
110	M/s Ram Naresh Shah	25000.00
111	M/s R K Enterprises	81118.00
112	M/s Sachendra B Singh EMD	10000.00
113	M/s Sahani & Co.	190000.00
114	M/s Saiman Securty Bhopal	10000.00
115	M/s Sai Saurava G Gandhi Nagar Road	10000.00
116	M/s Sangavi Enterprises	500000.00
117	M/s Sanjay Gupta	1130.00
118	M/s S D Offset - Khadia	1400.00
119	M/s S Enterprises	4600.00
120	M/s Shivam Cons. Com.	1976.00
121	M/s Shiv Sagar Singh	3230.00
122	M/s Shiv Shankar Ele. Civil Eng.	5522.00
123	M/s Sidhd Vinayak Enterprises	4600.00
124	M/s Sima Enterprisess	3280.00
125	M/s S K Enterprisess	9811.00
126	Ms/ Skill Ventures Pvt. Ltd.	419140.00
127	M/s Soch Educational & Social Welfare Samiti	15000.00
128	M/s Sunil Enterprises	76.00
129	M/s Sun Papers & Stationers - Anpara	1400.00
130	M/s Tapan Badkul Cost Accountent Jabalpur	2000.00
131	M/s Thakur Prasad Tiwari & Com.	17300.00
132	M/s Thermex Chemicals	4600.00
133	M/s Ujjval Enterprises	1981.00
134	M/s Universal Eng. Works	5000.00
135	M/s Vanshraj Singh	10295.00
136	M/s V D Rawat	2920.00
137	M/s V D Tiwari	6811.00
138	M/s Vijay Construction	3230.00
139	M/s Vikas Electricals & Electronic	2810.00

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140	M/s Vishen Enterprises	104249.00
141	Munni Verma / Surendra Prasad F 34	50000.00
142	Pan Kuwar / Janak Dhari Ram	12000.00
143	Pushpa Soni	103000.00
144	Rajesh G Gupta & Company	4000.00
145	Ramesh Kumar Shah	145000.00
146	Ramji Shah	120000.00
147	Ram Raksha Shukla	2837.00
148	Ravi Pratap Singh	8000.00
149	Relaince Telecom Ltd. Jabalpur	262.00
150	Sandhya Dubey	50000.00
151	Santosh Kumar	7000.00
152	Sant Ram Dubey	103000.00
153	Shri Abdul Muveen Siddiqui	1000.00
154	Shri Abhay Kumar Tiwari	125000.00
155	Shri A B Rao	26000.00
156	Shri Aditya Rai	65000.00
157	Shri Ajay Singh Bilaunji	3500.00
158	Shri Akshaya Kumar Vaishya	15000.00
159	Shri Amarjeet Patel	100000.00
160	Shri Amarjeet Singh	43000.00
161	Shri Amar Prasad Chaurasiya	1000.00
162	Shri Amar Singh	125000.00
163	Shri Ambika Prasad Chaturvedi	80000.00
164	Shri Amit Kumar Dwivedi	75000.00
165	Shri Amit Tiwari	12160.00
166	Shri Amrit Lal Kesharwani	1000.00
167	Shri Anand Ray	50000.00
168	Shri Anjani Kumar	25000.00
169	Shri A P Chaudhary	52000.00
170	Shri Arti / V P Pandey	80000.00
171	Shri Ashish Kumar Gupta	23000.00
172	Shri Ashok Kumar Pandey	30000.00
173	Shri Ashwani Kumar Dubey	201000.00
174	Shri Awadhesh Kumar Chaurasiya	15000.00
175	Shri Awadhesh Prasad Pandey	32000.00
176	Shri Babu Lal Vishvkarma ARI	25000.00
177	Shri Babuli Prasad Basor	15000.00
178	Shri Bahadur Ram Agrahari	32000.00
179	Shri Bhaiya Lal Shah	10000.00
180	Shri Bhaiya Lal Soni	30000.00
181	Shri B K Dubey S/o D R Dubey	50000.00
182	Shri Brijendra Yadav	1000.00
183	Shri Brijesh Kumar Mishra	50000.00
184	Shri Brijesh Kumar Soni	25000.00
185	Shri Chandan Lal Raj	25000.00
186	Shri Chhote Lal Panika	32000.00
187	Shri Chunamani Gupta	1000.00
188	Shri Dayanand Pariyani	80000.00

189	Shri Dharam Singh Gondh S/o Ram Singh Godh	50000.00
190	Shri Dharendra Kumar Singh	25000.00
191	Shri Dilip Kumar Gupta	100000.00
192	Shri Dinesh Kumar Pandey	80000.00
193	Shri Dinesh Kumar Singh	160000.00
194	Shri Divya Pratap Singh	40000.00
195	Shri D R Pathak	23000.00
196	Shri Farid Ahmad	25000.00
197	Shri Gaurav Agrawal	80000.00
198	Shri Geeta Prasad	65000.00
199	Shri Geeta Prasad Vaishya	95000.00
200	Shri Girija Prasad Soni	1000.00
201	Shri Gopal Das Soni	60000.00
202	Shri Gyan Chandra Keshari	25000.00
203	Shri Gyandendra Singh S/o Ambrish Singh	2000.00
204	Shri Gyanendra Mohan Bansal	48000.00
205	Shri Harigovind Jha	65000.00
206	Shri Hiran S/o Sonai	40000.00
207	Shri Idra Prasad Dwivedi	12000.00
208	Shri Inder Kumar Notwani	80000.00
209	Shri Jaybali Shah	50000.00
210	Shri Jay Nanden Prasad	32000.00
211	Shri Kamal Chand	65000.00
212	Shri Kamta Prasad	1000.00
213	Shri Kanhaiya Lal Agrahri	32000.00
214	Shri Kaushal Kishor Yadav	35000.00
215	Shri Krishna Kumar Ji	83500.00
216	Shri Krishna Murari Gupta	66000.00
217	Shri Krishna Sharan Shah S/o Ram Pyare Shah	50000.00
218	Shri Kusam Tiwari	125000.00
219	Shri Laxman Charmakar	40000.00
220	Shri L B Singh S/o Mahaveer Singh	50000.00
221	Shri Mahendra Jaiswal	125000.00
222	Shri Mahendra Kuamr Shah	80000.00
223	Shri Mahendra Prasad Dubey	130000.00
224	Shri Manish Kumar S/o Shailendra Ku. Thakur	80000.00
225	Shri Manoj Shahu	50000.00
226	Shri Manuvar Ram Chaurasiya	32000.00
227	Shri Mohan Chand	10000.00
228	Shri Mohan Lal	45000.00
229	Shri Mohan Lal Gupta	1000.00
230	Shri Mohan Lal Jaiswal	52000.00
231	Shri M P Dubey	50000.00
232	Shri Mt. Sushuma Singh	63000.00
233	Shri Mukul Kumar	48000.00
234	Shri Munni Kumar	32000.00
235	Shri Nagendra Kumar	32000.00
236	Shri Nagendra Prasad Verma	50000.00
237	Shri Nanak Ram	95000.00

238	Shri Nand Kumar Singh Vais	125000.00
239	Shri Nand Lal Jaiswal	55000.00
240	Shri Narad Muni Shukla	50000.00
241	Shri Narendra Kumar Dubey	23000.00
242	Shri Narendra Kumar Shah	25000.00
243	Shri Pankaj Kumar Shah	25000.00
244	Shri Prabhu Dayal Singh	80000.00
245	Shri Pradeep Kumar Shukla	9500.00
246	Shri Pradeep Sharma	60000.00
247	Shri Pramod Kumar	15000.00
248	Shri Prashant Singh	65000.00
249	Shri P S Shah	50000.00
250	Shri Purusottam Singh	1000.00
251	Shri Pushpendra Singh	25000.00
252	Shri Rahul Jaiswal	1000.00
253	Shri Rajeev Ranjan Singha	50000.00
254	Shri Rajesh Kumar	4000.00
255	Shrirajesh P K Makashal	25000.00
256	Shri Rajesh Tiwari	105000.00
257	Shri Raj Kumar Jain	60000.00
258	Shri Rajnish Rashtogi	25000.00
259	Shri Rakesh Kumar Rajak	40000.00
260	Shri Ram Achal Rajak	50000.00
261	Shri Ram Bachan Shah	1000.00
262	Shri Ram Charan Shah	100000.00
263	Shri Ramesh Kumar Chaurasiya	15000.00
264	Shri Ramesh Kumar Kushwaha	1000.00
265	Shri Ram Gopal Shah	1000.00
266	Shri Ram Ji Chaurasiya	15000.00
267	Shri Ram Ji Tamrakar	23000.00
268	Shri Ram Lallu Shah S/o Hira Lal Shah	25000.00
269	Shri Ram Lal Shah	80000.00
270	Shri Ram Prakash Panika	35000.00
271	Shri Ram Prasad Pandey	3500.00
272	Shri Ram Pyare Vaishya	25000.00
273	Shri Ram Siyam Keshari	50000.00
274	Shri Ram Vigam Ram	888.00
275	Shri Rasid Iqwal	25000.00
276	Shri Ravi Chahd Yadav	2000.00
277	Shri Ravindra Prasad Pandey	30000.00
278	Shri Rupesh Rashtogi	25000.00
279	Shri Sanjay Kumar Shah	50000.00
280	Shri Santosh Kumar Bhatnagar	22000.00
281	Shri Santosh Kumar Shah S/o Ramji Shah	100000.00
282	Shri Santosh Kumar S/o Sheetal Prasad	15000.00
283	Shri Saroj Kumar Singh	50000.00
284	Shri Sarveet Prasad Soni	87500.00
285	Shri Satish Kuamr Bhatnagar	3000.00
286	Shri Satya Narayan Banshal	9500.00

287	Shri Satya Narayan Soni	16000.00
288	Shri Saurabh Agrawal	80000.00
289	Shri Savu Ghomas	1000.00
290	Shri Shailendra Kumar Thakur	80000.00
291	Shri Shameem Khan	50000.00
292	Shri Shashank Bhushan Singh	160000.00
293	Shri Sheela Padhan	15000.00
294	Shri Shishiradatta	50000.00
295	Shri Shiv Kumar Chaurasiya	15000.00
296	Shri Shiv Narayan Soni	1000.00
297	Shri Shiv Poojan Soni	30000.00
298	Shri Shiv Shankar Pd. Gupta	52000.00
299	Shri Shyam Lal Jaiswal	55000.00
300	Shri Shyam Lal Shah	30000.00
301	Shri Shyam Sundar Gupta	80000.00
302	Shri Sohan Lal	25000.00
303	Shri Sukhendra Prasad Pathak	25000.00
304	Shri Sunil Kumar Tiwari	8000.00
305	Shri Sunil Sinha	23000.00
306	Shri Surjeet Singh	60000.00
307	Shri Surya Narayan Sharma	50000.00
308	Shri Tara Devi	52000.00
309	Shri Verendra Pratap Singh	10000.00
310	Shri Vijay Tamrakar	50000.00
311	Shri Vinay Kumar	23000.00
312	Shri Vinod Soni	15000.00
313	Shri Vipin Jaiswal	95000.00
314	Shri Vipin Kumar	23000.00
315	Shri Virat Singh Baghel	25000.00
316	Shri Vishal Singh	30000.00
317	Shri Vivek Chatarji	50000.00
318	Shri Vivek Pandey	80000.00
319	Smt. Archana Shrivastav	50000.00
320	Smt. Archana & Shweta Kariwal	103000.00
321	Smt. Arti Devi	52000.00
322	Smt. Asha Singh	64000.00
323	Smt. Babita Dubey	25000.00
324	Smt. Beena Gupta	50000.00
325	Smt. Bharsiar Makashal	25000.00
326	Smt. Chanchala Verma	52000.00
327	Smt. Chanda Chaurasiya	15000.00
328	Smt. Daupati Chaurasiya	32000.00
329	Smt. Jyoti Gupta	80000.00
330	Smt. Kebamasa	25000.00
331	Smt. Kurana Shrivastav	23000.00
332	Smt. Kusum Rani	80000.00
333	Smt. Manju Agrawal	50000.00
334	Smt. Manju Singh	50000.00
335	Smt. Mofida Khatoom	2000.00

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336	Smt Parwati Singh	25000.00
337	Smt Poonam Mishra W/o Shri D D Mishra	25000.00
338	Smt Priti Gupta	65000.00
339	Smt. Ragini Singh D/o Satish Kumar	48000.00
340	Smt. Rambha Singh	160000.00
341	Smt. Ram Kali Devi W/o Laxmi Nayaran	25000.00
342	Smt. Ratna Datta	50000.00
343	Smt. Reny Baheliya	50000.00
344	Smt. Rumama Iqwal W/o Said Akhtar	25000.00
345	Smt. Sangita Soni	26000.00
346	Smt. Sarita Shah	50000.00
347	Smt. Sarla Mishra W/o V D P Mishra	25000.00
348	Smt. Saroj Devi	2000.00
349	Smt. Savita Pandey	160000.00
350	Smt. Seema Singh	50000.00
351	Smt. Shalini Saket	25000.00
352	Smt. Shanta Nayar	25000.00
353	Smt. Shanti Sharma	95000.00
354	Smt. Shanti Singh	17000.00
355	Smt. Sumari Devi	43000.00
356	Smt. Sunita Devi	25000.00
357	Smt. Sunita Jaiswal	7000.00
358	Smt. Sushila Bai W/o Heera Lal	50000.00
359	Smt. Sushila Devi	17000.00
360	Smt. Sushila Rai	10000.00
361	Smt. Sushila Sharma	1000.00
362	Smt. Tara Dubey	25000.00
363	Smt. Tara Verma	1000.00
364	Smt. Vandana Shukla	17000.00
365	Smt. Veena Rani	115000.00
366	Smt. Vidhya Devi	11000.00
367	Smt. Wartika Agrawal W/o Harshdeep	4000.00
368	Sunita Singh	95000.00
369	Surendra Tiwari / P N Tiwari	19000.00
370	Suresh Kumar Shah	120000.00
371	Sushma Gayal / Manoj Kumar P. 93, 94	27000.00
372	UP Niyantrak Shashan Kendriya Mudranalay	1292.00
373	Vanmandal Adhikari Singrauli	84510.00
374	Vashisth Rai S/o Kashi Rai	10000.00
375	Vijay Shankar Nirat	105000.00
376	Virendra Kumar Pathak	80000.00
	Total Creditors	24,031,858.00


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