MUNICIPAL COUNCIL TIMARNI

DIST:- HARDA

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co,

Chartered Accountants

PRAMOD K. SHARMA & CO.
Chartered Accountants

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL TIMARNI, DISTRICT HARDA (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date:-15-09-2024
Place:-Bhopal
UDIN:- 24076883BKARPU2885

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

मुख्य नगर पालिका अधिकारी
नगर परिषद टिमरनी
जिला-हरदा

CA Pramod K Sharma
(Partner)
Mem. No. : 076883

MUNICIPAL COUNCIL TIMARNI

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

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

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

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PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were 02 FDRs made by the ULB.

- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

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Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

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CA Pramod Kumar Sharma
(Partner)
Mem. No. : 076883

Municipal Council Timarni
BALANCE SHEET
As on 31 March 2024

S.No.	Particulars	Schedule No.		Current Year (Rs)	Previous Year (Rs)
M	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		3,89,55,581.89	3,87,69,329.92
	Earmarked Funds	B-2		-	-
	Reserves	B-3		5,62,57,651.07	5,18,78,179.20
	Total Reserves and Surplus			**9,52,13,232.96**	**9,06,47,509.12**
A2	**Grants, Contributions for**	B-4		3,87,64,913.48	6,09,45,956.48
	Loans				
	Secured loans	B-5		-	-
	Unsecured loans	B-6		86,44,220.00	90,06,608.00
A3	**Total Loans**			**4,74,09,133.48**	**6,99,52,564.48**
	TOTAL SOURCES OF FUNDS [A1-A3]			**14,26,22,366.44**	**16,06,00,073.60**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block			14,37,15,785.30	13,38,16,882.79
	Less: Accumulated Depreciation			8,74,58,134.23	8,19,38,703.59
	Net Block			**5,62,57,651.07**	**5,18,78,179.20**
	Capital work-in-progress			1,30,91,816.13	1,21,03,347.64
	Total Fixed Assets			6,93,49,467.20	6,39,81,526.84
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		3,92,12,643.74	3,89,92,006.00
	Total Investment			3,92,12,643.74	3,89,92,006.00
B3	**Current assets, loans &**				
	Stock in hand (Inventories)	B-14		-	21,32,987.00
	Sundry Debtors (Receivables)	B-15		62,77,260.26	61,68,320.00
	Gross amount outstanding				
	Less: Accumulated provision				
	Prepaid expenses	B-16		27,246.50	77,243.66
	Cash and Bank Balances	B-17		3,63,79,447.74	5,60,15,218.10
	Loans, advances and deposits	B-18		1,32,000.00	1,32,000.00
	Total Current Assets			**4,28,15,954.50**	**6,45,25,768.76**
B4	**Current Liabilities and**				
	Deposits received	B-7		46,33,799.00	31,76,366.00
	Deposit works	B-8		84,269.00	84,269.00
	Other liabilities (Sundry	B-9		35,26,161.00	26,56,238.00
	Provisions	B-10		5,11,470.00	9,82,355.00
	Total Current Liabilities			**87,55,699.00**	**68,99,228.00**
B5	**Net Current Assets (B3-B4)**			**3,40,60,255.50**	**5,76,26,540.76**
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to	B-20			
	TOTAL APPLICATION OF			**14,26,22,366.44**	**16,06,00,073.60**

Notes to the Balance Sheet - Attached

Date : 15-09-2024
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

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Pramod Sharma
(Partner)
Mem. No. : 076883

Municipal Council Timarni

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					3,87,69,329.92
	Additions during the year					
	Surplus for the year					1,86,251.97
	Addition					-
	Total (Rs.)					3,89,55,581.89
	Deductions during the year					
3101000	Deficit for the year					-
	Transfers					-
	Balance at the end of the current year					3,89,55,581.89

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

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

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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution	5,18,78,179.20	98,98,902.51	6,17,77,081.71	55,19,430.64	5,62,57,651.07
	Capital Reserve	-		-	-	-
	Borrowing Redemption		-			
	Reserve	-	-	-	-	-
	Special Funds (Utilised)					
	Statutory Reserve					
	Addtion	-	-	-	-	-
	Revaluation Reserve					
	Total Reserve funds	5,18,78,179.20	98,98,902.51	6,17,77,081.71	55,19,430.64	5,62,57,651.07

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	3,47,90,623.00	2,61,55,333.48	-		
(b) Additions to the Grants *					
Grant received during the year	1,12,54,151.00	5,69,34,798.64			
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	1,12,54,151.00	5,69,34,798.64	-	-	-
Total (a + b)	4,60,44,774.00	8,30,90,132.12	-	-	-
c) Payments out of funds					
Capital expenditure on Fixed Assets	40,51,410.00	58,47,492.51			
Capital Expenditure on Other					
Revenue Expenditure on	2,86,83,466.00	5,17,87,624.13			
Salary, Wages, allowances etc.					
Rent					
Other:					-
Loss on disposal of Grant Investments					
Capital Reserve Investments					
Grants Refunded		-			
Other administrative charges					
Total (c)	3,27,34,876.00	5,76,35,116.64	-	-	-
Net balance at the year end(a+b)- (c)	**1,33,09,898.00**	**2,54,55,015.48**	-	-	-
Total		**3,87,64,913.48**			

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	-	-
	Total Secured Loans	-	-

Notes:

- The nature of the Security shall be specified in each of these categories;
- Particulars of any guarantees given shall be disclosed;
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

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Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	86,44,220.00	90,06,608.00
	Total Un-Secured Loans	**86,44,220.00**	**90,06,608.00**

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	43,21,145.00	28,89,712.00
34020	From Revenues	3,12,654.00	2,86,654.00
	From staff		
	From Others		
	Total deposits received	**46,33,799.00**	**31,76,366.00**

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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works	30.00			30.00
	Electrical works				-
	Others	84,239.00			84,239.00
	Total of deposit works	**84,269.00**			**84,269.00**

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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	26,65,708.00	24,53,936.00
	Interest Accrued and Due	-	-
	Recoveries Payable	8,60,453.00	2,02,302.00
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues		
	Others	-	-
		35,26,161.00	26,56,238.00

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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	5,11,470.00	9,82,355.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	5,11,470.00	9,82,355.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductio ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	1		-	1.00	-	-	-	-	1	
41011	Lack & Pond	-		-	-		-	-			
41020	Buildings	1,72,30,376.92	24,46,027	-	1,96,76,403.43	42,71,076	5,13,511		47,84,586.73	1,48,91,817	
	Infrastructure Assets	-		-	-						
41030	• Roads and Bridges	6,77,86,656	49,56,613	-	7,27,43,268.59	5,49,27,922	25,45,050		5,74,72,971.56	1,52,70,297	
41030	Bridges, Culverts & Flyovers	-		-	-	-			-	-	
41031	• Sewerage and drainage	2,38,56,765	22,17,810	-	2,60,74,574.86	1,21,12,051	7,82,981		1,28,95,032.19	1,31,79,543	
41032	• Water ways	55,84,437	-	-	55,84,437.00	19,73,493	5,82,875		25,56,368.82	30,28,068	
41033	• Public Lighting	16,32,770	-	-	16,32,769.95	3,86,253.97	1,24,651.60		5,10,905.57	11,21,864	
	Lakes and Ponds	-		-	-					-	
	Other assets	-		-	-						
41034	Sanitation &SWM	20,81,416	-	-	20,81,415.96	1,78,605	73,620		2,52,224.49	18,29,191	
41040	• Plants & Machinery	31,16,542	70,389	-	31,86,931.00	7,34,435	2,47,241		9,81,676.13	22,05,255	
41050	• Vehicles	1,07,55,173	-	-	1,07,55,173.01	64,50,039	4,55,122		69,05,161.02	38,50,012	
41060	• Office & other equipment	13,36,349	2,08,064	-	15,44,412.50	6,81,478	1,74,237		8,55,714.97	6,88,698	
41070	• Furniture, fixtures, fittings and electrical appliances	4,03,598	-	-	4,03,598.00	2,23,351	20,142		2,43,492.75	1,60,105	
41080	• Other fixed assets	32,800		-	32,800.00	-			-	32,800	
	Total	13,38,16,882.79	98,98,902.51	-	14,37,15,785.30	8,19,38,704	55,19,430.64	-	8,74,58,134.23	5,62,57,651	-
41210	Work-in-progress	1,21,03,348	16,14,490	6,26,022	1,30,91,816			-	-	1,30,91,816	
	Total	14,59,20,230	1,15,13,392.51	6,26,022	15,68,07,601.43	8,19,38,704	55,19,431	-	8,74,58,134.23	6,93,49,467	-

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Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments			0	0
	General Fund			0	0

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Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			3,92,12,643.74	3,89,92,006.00
	Total of Investments General Fund		-	**3,92,12,643.74**	**3,89,92,006.00**

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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose	-	21,32,987.00
	Tools Others	-	-
	Total Stock in hand	-	21,32,987.00

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Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	**Receivables for Property Taxes**				
	Less than 5 years	6,32,168	-	6,32,168	-
	More than 5 years*			-	
	Sub - total	6,32,168	-	6,32,168	-
	Less: State Government Cesses/Levies				
	Net Receivables of Property	**6,32,168**	-	**6,32,168**	-
43120	**Receivable of Other Taxes**				
	Less than 3 years	2,51,080	-	2,51,080	2,41,390
	More than 3 years*	-			
	Sub - total	2,51,080	-	2,51,080	2,41,390
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	**2,51,080**	-	**2,51,080**	**2,41,390**
43130	**Receivable for Water Taxes**				
	Less than 3 years	3,64,929		3,64,929	7,35,846
	More than 3 years*				
	Sub - total	3,64,929	-	3,64,929	7,35,846
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	**3,64,929**	-	**3,64,929**	**7,35,846**
43140	**Receivables for Other Source**				
	Less than 3 years	50,29,083		50,29,083	51,91,084
	More than 3 years*				
	Sub - total	**50,29,083**	-	**50,29,083**	**51,91,084**
43150	**Receivables from Control Account**				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**62,77,260.26**	-	**62,77,260.26**	**61,68,320.00**

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Municipal Council Timarni

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	27,246.50	77,243.66
	Total Prepaid expenses	**27,246.50**	**77,243.66**

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	-
	Cash In Hand	-	-
45020	Nationalised Banks	3,63,79,447.74	5,60,15,218.10
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
45060	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	**3,63,79,447.74**	**5,60,15,218.10**

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Municipal Council Timarni

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	1,32,000.00	-	-	1,32,000.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and	1,32,000.00	-	-	1,32,000.00

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works Other asset control accounts		
Total Other Assets			

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		

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CHARTERED ACCOUNTANTS

Municipal Council Timarni
Income & Expenditue Statement
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	45,73,213	19,73,935
	Assigned Revenues & Compensation	IE-2	-	-
	Rental Income from Municipal Properties	IE-3	9,06,385	21,94,371
	Fees & User Charges	IE-4	44,84,654	50,95,250
	Sale & Hire Charges	IE-5	-	57,641
	Revenue Grants, Contributions & Subsidies	IE-6	8,59,90,521	7,82,62,693
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	-	3,97,082
	Other Income	IE-9	40,180	23,45,931
	Total - INCOME		**9,59,94,953**	**9,03,26,903**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	4,68,41,204	4,06,49,068
	Administrative Expenses	IE-11	75,33,624	58,01,695
	Operations & Maintenance	IE-12	2,44,96,592	2,78,27,447
	Interest & Finance Expenses	IE-13	-	462
	Programme Expenses	IE-14	15,05,364	10,03,895
	Revenue Grants, Contributions & subsidies	IE-15	3,43,70,000	2,89,95,974
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		55,19,431	1,42,48,153
	Total - EXPENDITURE		**12,02,66,215**	**11,85,26,694**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(2,42,71,262)	(2,81,99,791)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(2,42,71,262)**	**(2,81,99,791)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(2,42,71,262)**	**(2,81,99,791)**

Date : 15-09-2024
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Pramod Sharma
(Partner)
Mem. No. : 076883

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	30,98,061.00	384
11002	Water tax	4,32,487.00	9,99,927
11003	Sewerage Tax	-	607
11004	Conservancy Tax	-	
11005	Lighting Tax	-	
11006	Education tax	-	
11007	Vehicle Tax	-	
11008	Tax on Animals	-	
11009	Electricity Tax	-	
11010	Professional Tax	-	
11011	Advertisement tax	-	
11012	Pilgrimage Tax	-	
11013	Export Tax	-	
11051	Octroi & Toll	-	
11080	Other taxes	10,42,665.00	9,73,017
	Sub-total	**45,73,213.00**	**19,73,934.72**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**45,73,213.00**	**19,73,934.72**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	12,51,193.00	21,81,581
12020	Compensation in lieu of Taxes / duties	2,32,06,321.00	2,81,40,153
12030	Compensations in lieu of Concessions	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**2,32,06,321**	**2,81,40,153**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	8,47,115.00	21,94,371
13020	Rent from Office Buildings	.	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	59,270.00	-
13080	Other rents	-	-
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**9,06,385.00**	**21,94,370.88**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	8,000.00	11,70,694
14012	Fees for Grant of Permit	22,39,116.00	2,60,095
14013	Fees for Certificate or Extract	2,659.00	26,616
14014	Development Charges	47,964.00	96,467
14015	Regularization Fees	2,23,082.00	250
14020	Penalties and Fines	3,16,050.00	4,81,982
14040	Other Fees	12,12,963.00	26,26,869
14050	User Charges	4,34,820.00	4,32,277
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	
14080	Other Charges	-	
	Sub-Total	**44,84,654.00**	**50,95,250.00**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**44,84,654.00**	**50,95,250.00**

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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	
15011	Sale of Forms & Publications	-	51,241
15012	Sale of stores & scrap	-	
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	6,400
15041	Hire Charges for Equipment	-	
	Total Income from Sale & Hire charges - income head-wise	-	57,641.00

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	8,59,90,520.77	7,82,62,693
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	8,59,90,520.77	7,82,62,693.34

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	-	3,97,082
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	-	3,97,082.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	40,180.00	23,45,931
	Total Other Income	40,180.00	23,45,930.83

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	3,95,78,819.00	3,42,74,098
21020	Benefits and Allowances	72,62,385.00	2,120
21030	Pension	-	59,28,996
21040	Other Terminal & Retirement Benefits	-	4,43,854
	Total establishment expenses	4,68,41,204.00	4,06,49,068.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		-
22011	Office maintenance	97,977.00	33,285
22012	Communication Expenses	43,750.00	1,36,198
22020	Books & Periodicals	56,740.00	2,820
22021	Printing and Stationery	5,92,137.00	3,40,340
22030	Traveling & Conveyance	36,27,711.00	31,45,856
22040	Insurance	1,06,108.16	18,615
22050	Audit Fees	1,400.00	39,900
22051	Legal Expenses	1,26,390.00	1,10,900
22052	Professional and other Fees	45,000.00	24,300
22060	Advertisement and Publicity	14,57,705.00	17,19,568
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	13,78,706.00	2,29,913
	Total administrative expenses	75,33,624.16	58,01,695.33

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	66,83,847.00	94,54,434
23020	Bulk Purchases	-	
23030	Consumption of Stores	-	
23040	Hire Charges	22,43,820.00	9,81,190
23050	Repairs & maintenance -Infrastructure Assets	48,33,714.00	46,66,999
23051	Repairs & maintenance - Civic	33,94,221.00	30,48,171
23052	Repairs & maintenance - Buildings	10,99,397.00	13,55,906
23053	Repairs & maintenance - Vehicles	15,16,326.00	14,40,975
23054	Repairs & maintenance - Furnitures	2,22,990.00	2,87,353
23055	Repairs & maintenance - Office Equipments	76,793.00	1,27,443
23056	Repairs & maintenance - Electrical Appliances	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	44,25,484.00	64,64,975
	Total operations & maintenance	2,44,96,592.00	2,78,27,446.70

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations	-	
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	-	462
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	462.30

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	2,48,730.00	-
25020	Own Programs	10,63,444.00	5,01,141
25030	Share in Programs of others	1,93,190.00	5,02,754
	Total Programme Expenses	15,05,364.00	10,03,894.70

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		2,86,05,000
26020	**Contributions [specify details]**	3,43,70,000.00	3,90,974
26030	**Subsidies [specify details]**	-	-
	Total Revenue Grants, Contributions & Subsidies	3,43,70,000.00	2,89,95,974.00

Schedule IE-16: Provisions & Write off

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

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Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Timarni
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	5,60,15,218			
	Operating Receipts			***Operating Payments***	
110	Tax Revenue	-	210	Establishment Expenses	1,11,39,245
120	Assigned Revenues & Compensations	2,44,57,514	220	Administrative Expenses	74,83,627
130	Rental income from Municipal Properties	8,47,748	230	Operations and Maintenance	2,19,05,131
140	Fees & User Charges	44,84,654	240	Interest & Finance Charges	-
150	Sale & Hire Charges	-	250	Programme Expenses	15,05,364
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	3,43,70,000
170	Income from Investments	-	270	Purchase of Stores	
171	Interest Earned	-	271	Miscellaneous expenses	-
180	Other Income	40,180	285	Prior period	-
	Non-Operating Receipts-			***Non-Operating Payments***	
310	Mucipal Fund				
330	Loans Received		340	Refund of Deposits	
340	Deposits Received	14,57,433	35020	Recoveries Payable	60,04,834
320	Grants and contribution for specific purposes	6,81,88,950	35011	Employee Liabilities	2,88,27,202
35080	Other Liabilities	-	35010	Creditors	1,08,87,371
35090-01	Sale proceeds from Assets		35080	Other Liabilities	-
35090-02	Realisation of Investment - General Fund		36010	Provisions for Expense	9,29,359
35090-02	Realisation of Investment - Other Funds		331	Loan repayment	3,62,388
421	Investment	-	310	Muncipal fund	-
431	Debtores	43,02,272	420	Investments - General Fund	-
			421	Investments - Other Funds	-
			311	Earmarked fund	-
			460	Loan & Advance	-
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	3,63,79,448
	TOTAL	**15,97,93,969**		**TOTAL**	**15,97,93,969**

Date : 15-09-2024
Place : Bhopal

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नगर परिषद टिमरनी
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For Pramod K. Sharma & co.
Chartered Accountant

PRAMOD K. SHARMA & CO. *CHARTERED ACCOUNTANTS*

Pramod Sharma
(Partner)
Mem. No. : 076883

Nagar Palika Timarni
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		21,21,942.86	1,86,251.97	1,86,251.97
Add: Adjustments For				
Depreciation	1,42,48,152.88		55,19,430.64	
Interest And Finance Expenses	462.30	1,42,48,615.18	-	55,19,430.64
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	90,64,277.16		-	
Investment Income	-		-	
Transfer To Reserves	1,70,40,588.39		98,98,902.51	
Interest Income Received	3,97,082.00	2,65,01,947.55	-	(98,98,902.51)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		4,28,72,505.59		1,56,04,585.12
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	30,48,872.12		(1,08,940.26)	
(Increase)/Decrease In Stock In Hand	(21,32,987.00)		21,32,987.00	
(Increase)/Decrease In Prepaid Expenses	(77,243.66)		49,997.16	
(Increase)/Decrease In Other Current Assets	(12,000.00)	8,26,641.46	49,997.16	
(Decrease)/Increase In Deposits Received	(39,888.00)		14,57,433.00	
(Decrease)/Increase In Deposits Work			-	
(Decrease)/Increase In Other Current Liabilities	2,38,770.00		8,69,923.00	
(Decrease)/Increase In Provisions	(17,688.00)	1,81,194.00	(4,70,885.00)	
Extra ordinary items (please specify)				39,80,512.06
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		4,38,80,341.05		1,95,85,097.18
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	1,70,40,588.39		98,98,902.51	
(Increase)/Decrease In Special Funds/ Grants	-		-	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	8,38,143.59		(43,79,471.87)	
(Purchase) Of Investments		1,78,78,731.98	-	55,19,430.64
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	3,97,082.00	3,97,082.00		-
Net cash generated from/(used in) investing activities [B]		1,82,75,813.98		55,19,430.64
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	462.30	(462.30)	-	-
Net Cash Generated From/(Used In) Financing Activities [C]		3,96,619.70		-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		6,25,52,774.73		2,51,04,527.82
Cash And Cash Equivalent At Beginning Of The Period		7,47,71,270.36		5,60,15,218.10
Cash and cash equivalent at end of the period		5,60,15,218.10		3,63,79,447.74
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		5,60,15,218.10		
Cash balances	-		-	3,63,79,447.74
Bank balances	5,60,15,218.10		3,63,79,447.74	-
Total Of The Breakup Of Cash And Cash Equivalents	5,60,15,218.10			

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PRAMOD K. SHA... CHARTERED ACCOUNTANTS

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

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	25,82,416.00	22,21,999.00	-13.96%	Property Taxcollection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	14,11,051	3,66,625	-74.02%	Consolidated Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	14,13,576.00	6,03,373.00	-57.32%	Devlopment Cess collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	9,50,132.00	3,06,871.00	-67.70%	Education Cess collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (A)	**63,57,175**	**34,98,868**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	6,57,615.76	8,47,748.00	28.91%	Rent collection has increased gracefully	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Water Tax	14,15,397	8,03,404	-43.24%	Water Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management				No comments	No comments
d.	Other Fees & Taxes	50,95,250.00	44,84,654.00	-11.98%	Other Fees & Taxes collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (B)	**71,68,263**	**61,35,806**			
	GRANT TOTAL (A) + (B)	**1,35,25,437.76**	**96,34,674.00**			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regards. **{ For more details Refer Observation sheet }**	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there no any FDR in the ULB during the year.	Since FDR was not made by the council so there is no need to maintain FDR register. **{ For more details Refer Observation sheet }**	If Investment is made, proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has not followed proper tender process in some cases.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
	Education Cess			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	342.98%	No Such Major Observation found	The Total Expenses is very High in comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	1.34%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :

Place : Bhopal

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PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883

Revised Abstract Sheet For Reporting on Audit Paras

2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS			
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Bhopal	Harda	Timarni	Municipality	22,21,999	20,80,273	44,84,654	8,47,748	2,44,57,514	8,59,90,521	28,88,504	40,180	1,33,09,898	9,05,000	2,45,50,015

TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
16,17,76,306	1,11,39,245	74,83,627	2,19,05,131		15,05,364		3,43,70,000	7,64,03,367

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