

कार्यालय नगर परिषद टिमरली जिला हस्ता म.प.

दस्तावेज क्रं - 75752-230239 Email Id- cmotimarni@mpurban.gov.in

क्रमांक.../लेखा शाखा/2022-23 टिमरली, दिनांक 13/02/23

प्रति,

संयुक्त संचालक (वित्त)  
नगरीय प्रशासन एवं विकास  
भोपाल म.प.

विषय :- आडिट रिपोर्ट के संबंध में।

-----::-----

महोदय,

उपरोक्त विषयांतर्गत लेख है कि निकाय द्वारा वर्ष 2021-22 के लेखों का चार्टर्ड अकाउंटेंट से आडिट कसया जाकर दो प्रतियाँ भी आडिट रिपोर्ट संलग्न कर आपकी ओर सादर प्रेषित है।

मुख्य नगर पालिका अधिकारी  
नगर परिषद टिमरली

टिमरली, दिनांक 13/02/23

पृ. क्रमांक.../लेखा शाखा/2022-23

प्रतिलिपि:-

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास बजटपुस्तक संभाला की ओर संवनाथ

प्रेषित।

मुख्य नगर पालिका अधिकारी  
नगर परिषद टिमरली



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003  
E-mail : pksharma\_com@rediffmail.com

### AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL TIMARNI, DISTRICT HARDA (M.P)** for the year ended 31<sup>st</sup> March 2022, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2022.

Date:-08/02/2023

Place:-Bhopal

मुख्य लेखक प्रमाणित अधिकारी  
नगर परिषद, टिमरनी  
जिला-हरदा (म.प्र.)

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



CA Pramod K Sharma  
(Partner)

Mem. No. : 076883

UDIN:- 23076883BGTMOX8726

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)



# 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,

मुख्य नगर प्रशासन अधिकारी  
नगर परिषद, टिमरनी  
जिला-हरदो (म.प्र.)



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.

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हुरवा (म.प्र.)





### 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.

मुख्य नगर पालिक अधिकारी  
नगर परिषद, टिमरनी  
जिला- हनुमानगढ़ (म.प्र.)



### 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 4no 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.


### Audit of Grants & Loans

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हनुमानगढ़ (म.प्र.)





- 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.

  
मुख्य जनसंख्या पालिका अधिकारी  
जनसंख्या परिषद, टिमरली  
जिला-हनुमानगढ़ (म.प्र.)

For PRAMOD K. SHARMA & CO.



Chartered Accountant



CA Pramod Kumar Sharma  
(Partner)

**Balance Sheet of Municipal Council Timarni  
as on 31st March 2022**

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>				
<b>A1</b>	<b>Reserves and Surplus</b>				
	Municipal (General) Fund	B-1	2,75,83,109.90	2,75,83,109.90	1,60,99,790.84
	Earmarked Funds	B-2	-	-	-
	Reserves	B-3	6,93,18,521.17		7,09,78,672
	<b>Total Reserve &amp; Surplus</b>			<b>9,69,01,631.07</b>	<b>8,70,78,463</b>
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4		5,94,48,814.85	5,84,45,788
<b>A3</b>	<b>Loans</b>				
	Secured loans	B-5		93,93,652.00	98,09,894
	Unsecured loans	B-6		-	-
	<b>Total Loans</b>			<b>93,93,652</b>	<b>98,09,894</b>
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>			<b>16,57,44,098</b>	<b>15,53,34,145</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>				
<b>B1</b>	<b>Fixed Assets</b>	B-11			
	Gross Block		12,04,06,873.40		11,11,84,524
	Less: Accumulated Depreciation		6,76,90,550.71		5,68,08,051
	Net Block		5,27,16,322.69		5,43,76,474
	Capital work-in-progress		49,60,784	49,60,784	3,98,847
	<b>Total Fixed Assets</b>			<b>5,76,77,106.88</b>	<b>5,47,75,321</b>
<b>B2</b>	<b>Investments</b>				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		3,06,76,562.6	3,06,76,563
	<b>Total Investments</b>			<b>3,06,76,562.56</b>	<b>3,06,76,563</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>				
	Stock in hand (Inventories)	B-14	-	-	-
	Sundry Debtors (Receivables)	B-15	92,17,192.12		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	92,17,192.12	79,98,379
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	7,47,71,270.36	7,47,71,270	6,90,06,166
	Loans, advances and deposits	B-18		1,20,000	-
	<b>Total Of Curent Assets</b>			<b>8,41,08,462</b>	<b>7,70,04,545</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>				
	Deposits received	B-7	32,16,254	32,16,254	31,73,754
	Deposit works	B-8	84,269	84,269	84,269
	Other liabilities (Sundry Creditors)	B-9	24,17,468	24,17,468	30,15,281
	Provisions	B-10	10,00,043	10,00,043	8,48,980
	<b>Total Current Liabilities</b>			<b>67,18,034</b>	<b>71,22,284</b>
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>			<b>7,73,90,428</b>	<b>6,98,82,261</b>
<b>C</b>	<b>Other Assets</b>	B-19		-	-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>			<b>16,57,44,098</b>	<b>15,53,34,145</b>

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदो (म.प्र.)





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

as on 31st March 2018

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					1,60,99,791	1,60,99,791
	Additions during the year						
31090-02	• Surplus for the year					1,14,83,319	1,14,83,319
	• Transfers						-
	<b>Total (Rs.)</b>	-	-	-	-	2,75,83,110	2,75,83,110
	Deductions during the year						
	• Deficit for the year						-
	• Transfers						-
	<b>Total (Rs.)</b>	-	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	2,75,83,110	2,75,83,110

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

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

**Schedule B-3: Reserves**

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	5,07,45,895	92,22,349	5,99,68,244	1,08,82,500	4,90,85,744
31211	Capital Reserve	2,02,32,777		2,02,32,777		2,02,32,777
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)			-		-
31240	Statutory Reserve	-	-	-		-
31250	General Reserve			-		-
31260	Revaluation Reserve	7,09,78,672	92,22,349	8,02,01,021.35	1,08,82,500	6,93,18,521
	<b>Total Reserve funds</b>					

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदो (म.प्र.)





**Schedule B-4: Grants & Contribution for Specific Purposes**


Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
<b>Account Code</b>	<b>32010</b>	<b>32020</b>	<b>32030</b>	<b>32040</b>	<b>32080</b>	
(a) Opening Balance	3,05,51,000	2,78,94,788		-	-	5,84,45,788
(b) Additions to the Grants *						
• Grant received during the year	1,82,71,000	1,92,43,530		-	-	3,75,14,530
• Interest/Dividend earned on	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
<b>Total (b)</b>	1,82,71,000	1,92,43,530	-	-	-	3,75,14,530
<b>Total (a + b)</b>	4,88,22,000	4,71,38,318	-	-	-	9,59,60,318
(c) Payments out of funds						
• Capital expenditure on Fixed	-	92,22,349	-	-	-	92,22,349
• Capital Expenditure on Other			-	-	-	-
• Revenue Expenditure on	2,41,83,200	31,05,954		-	-	-
o Salary, Wages, allowances etc.			-	-	-	-
o Rent			-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant			-	-	-	-
o Grants Refunded			-	-	-	-
• Other administrative charges			-	-	-	3,65,11,503
<b>Total (c)</b>	2,41,83,200	1,23,28,303	-	-	-	3,65,11,503
<b>Net balance at the year end</b>	2,46,38,800	3,48,10,015	-	-	-	5,94,48,814.85

**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations	93,93,652	98,09,894
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans	93,93,652	98,09,894
	<b>Total Secured Loans</b>		

**Schedule B-6: Unsecured Loans**

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

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिमरनी  
 जिला-हरदोटा (ग.प्र.)





**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	31,53,734	31,11,234
34020	From Revenues	62,520	62,520
34030	From staff	-	-
34080	From Others	-	-
	<b>Total deposits received</b>	<b>32,16,254</b>	<b>31,73,754</b>

**Schedule B-8: Deposits Works**


Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	30	-	-	30
34120	Electrical works	-	-	-	-
34180	Others	84,239	-	-	84,239
	<b>Total of deposit works</b>	<b>84,269</b>	<b>-</b>	<b>-</b>	<b>84,269</b>

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	21,66,420	30,15,281
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	251048	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>24,17,468</b>	<b>30,15,281</b>

**Schedule B-10: Provisions**


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	10,00,043	8,48,980
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>10,00,043</b>	<b>8,48,980</b>

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदा (म.प्र.)



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductio ns during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	1	-	-	1	-	-	-	-	1	
41011	Lack & Pond	-	-	-	-	-	-	-	-		
41020	Buildings	1,37,28,432	2,41,667	-	1,39,70,099	32,67,716	4,29,014	-	36,96,729.90	1,02,73,369	
	Infrastructure Assets	-	-		-		-	-		-	
41030	• Roads and Bridges	5,53,94,234	77,10,564	-	6,31,04,798	3,80,97,959	71,46,155	-	4,52,44,114.12	1,78,60,684	
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	
41031	• Sewerage and drainage	2,26,36,431	3,76,960	-	2,30,13,391	90,61,185	14,60,415	-	1,05,21,600.29	1,24,91,791	
41032	• Water ways	51,05,063	-	-	51,05,063	9,28,853	4,86,196	-	14,15,049.77	36,90,013	
41033	• Public Lighting	7,22,743	-	-	7,22,743	1,54,144	68,833	-	2,22,976.97	4,99,766	
	Lakes and Ponds	-	-	-	-		-	-		-	
	Other assets	-	-		-		-	-		-	
41034	Sanitation &SWM	9,14,804		-	9,14,804	91,480	87,124	-	1,78,604.55	7,36,199	
41040	• Plants & Machinery	15,84,924	3,84,920	-	19,69,844	2,69,844	1,50,945	-	4,20,789.54	15,49,054	
41050	• Vehicles	94,82,773	3,71,786	-	98,54,559	44,46,792	9,03,121	-	53,49,913.54	45,04,645	
41060	• Office & other equipment	12,45,484	69,690.00	-	13,15,174	3,41,281	1,18,617	-	4,59,898.83	8,55,275	
41070	• Furniture, fixtures, fittings and electrical appliances	3,36,836	66,762	-	4,03,598	1,48,794	32,080	-	1,80,873.20	2,22,725	
4180	• Other fixed assets	32,800	-		32,800	-	-	-	-	32,800	
	Total	11,11,84,524	92,22,349	-	12,04,06,873.40	5,68,08,050.53	1,08,82,500.18	-	6,76,90,550.71	5,27,16,323	-
41210	Work-in-progress	3,98,847	45,61,937	-	49,60,784				-	49,60,784	
	Total	11,15,83,372	1,37,84,286	-	12,53,67,657.59	5,68,08,051	1,08,82,500	-	6,76,90,550.71	5,76,77,107	-

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, विमरनी  
 जिला- हरदा (म.प्र.)





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

as on 31st March 2020


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

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

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities	-		-	-
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-	3,06,76,563	3,06,76,563
42190	• Accumulates Provison			-	-
	<b>Total of Investments Other Fund</b>		-	3,06,76,563	3,06,76,563

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


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

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिनागरी  
जिला-हरवा (म.प्र.)



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

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<b><u>Receivables for Property Taxes</u></b>				
	Less than 5 years	849450	-	8,49,450	303844.18
	More than 5 years*			-	
	<b>Sub - total</b>	8,49,450	-	8,49,450	3,03,844
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>	8,49,450	-	8,49,450	3,03,844
43120	<b><u>Receivable of Other Taxes</u></b>				
	Less than 3 years	1741235.12		17,41,235	1301639.08
	More than 3 years*				
	<b>Sub - total</b>	17,41,235	-	17,41,235	13,01,639
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	17,41,235	-	17,41,235	13,01,639
43130	<b><u>Receivable for Water Taxes</u></b>				
	Less than 3 years	1151612		11,51,612	1004392
	More than 3 years*				
	<b>Sub - total</b>	11,51,612	-	11,51,612	10,04,392
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	11,51,612	-	11,51,612	10,04,392
43140	<b><u>Receivables for Rent</u></b>				
	Less than 3 years	5474895		54,74,895	5388504
	More than 3 years*				
	<b>Sub - total</b>	54,74,895	-	54,74,895	53,88,504
43150	<b><u>Receivables from Government</u></b>				
	<b>Sub - total</b>	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	92,17,192	-	92,17,192.12	79,98,379

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिमरनी  
 जिला- हरदा (म.प्र.)






**Schedule B-16: Prepaid Expenses**

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

**Schedule B-17: Cash and Bank Balances**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks	7,47,71,270	6,90,06,166
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	<b>Sub-total</b>	<b>7,47,71,270</b>	<b>6,90,06,166</b>
45040	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	<b>Sub-total</b>	-	-
45060	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	<b>Sub-total</b>	-	-
	<b>Total Cash and Bank balances</b>	<b>7,47,71,270.36</b>	<b>6,90,06,165.92</b>

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिमरनी  
 जिला- हरवा (म.प्र.)



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

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees		1,20,000		1,20,000
46020	Employee Provident Fund Loans	-	-		-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	<b>Sub -Total</b>	-	1,20,000	-	1,20,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	<b>Total Loans, advances, and deposits</b>	-	1,20,000	-	1,20,000

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


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

**Schedule B-19: Other Assets**

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

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

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


  
 मुख्य जनर पब्लिक अधिकारी  
 नगर परिषद, टिबरनी  
 जिला- हरदो (म.प्र.)





**Timmarni Municipal Council**  
**INCOME AND EXPENDITURE STATEMENT**  
For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	64,32,877.86
	Assigned Revenues & Compensation	IE-2	3,38,59,167
	Rental Income from Municipal Properties	IE-3	6,59,450.00
	Fees & User Charges	IE-4	16,29,366
	Sale & Hire Charges	IE-5	9,304
	Revenue Grants, Contributions & Subsidies	IE-6	2,75,11,654
	Income from Investments	IE-7	17,99,789
	Interest Earned	IE-8	-
	Other Income	IE-9	43,29,369
	<b>Total - INCOME</b>		<b>7,62,30,977.04</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	3,48,25,618
	Administrative Expenses	IE-11	1,59,49,738
	Operations & Maintenance	IE-12	1,15,24,718
	Interest & Finance Expenses	IE-13	1,322.10
	Programme Expenses	IE-14	42,435
	Revenue Grants, Contributions & subsidies	IE-15	7,10,859
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	32,817
	Depreciation		1,08,82,500
	<b>Total - EXPENDITURE</b>		<b>7,39,70,006.98</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		22,60,970.06
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		22,60,970.06
<b>F</b>	Less: Transfer to Reserve Funds		-
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		<b>22,60,970.06</b>

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदो (म.प्र.)



**Schedule IE - 1 : Tax Revenue**


Account Code	Particulars	Current year (Rs.)
11001	Property tax	31,39,663
11002	Water tax	12,10,251
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	1,000
11009	Electricity Tax	-
11010	Professional Tax	
11011	Advertisement tax	
11012	Pilgrimage Tax	-
11013	Export Tax	
11031	Consolidates Tax	11,55,946
11051	Octroi & Toll	-
11080	Other taxes	9,26,018
0	<b>Sub-total</b>	<b>64,32,878</b>
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	
	<b>Sub-total</b>	-
	<b>Total tax revenue</b>	<b>64,32,877.86</b>

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

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

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	16,82,801
12020	Compensation in lieu of Taxes / duties	3,21,76,366
12030	Compensations in lieu of Concessions	-
	<b>Total assigned revenues &amp; compensation</b>	<b>3,38,59,167</b>

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिप्परी  
जिला-हरदो(म.प्र.)





**Schedule IE-3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	6,59,450
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	
	<b>Sub-Total</b>	
13090	Less: Rent Remission and Refunds	-
	<b>Sub-total</b>	
	<b>Total Rental Income from Municipal Properties</b>	<b>6,59,450.00</b>

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	1,92,774
14011	Licensing Fees	51,500
14012	Fees for Grant of Permit	2,10,525
14013	Fees for Certificate or Extract	1,73,964
14014	Development Charges	5,000
14015	Regularization Fees	-
14020	Penalties and Fines	4,24,578
14040	Other Fees	1,48,395
14050	User Charges	4,22,430
14060	Entry Fees	-
14070	Service / Administrative Charges	200
14080	Other Charges	-
	<b>Sub-Total</b>	<b>16,29,366</b>
14090	Less: Rent Remission and Refunds	
	<b>Sub-total</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>16,29,366</b>

*(Signature)*

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदो (म.प्र.)



**Schedule IE-5: Sale & Hire Charges**


Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	52
15011	Sale of Forms & Publications	9,252
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>9,304</b>

**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	72,57,856
16020	Re-imbursement of expenses	93,71,298
16030	Contribution towards schemes	1,08,82,500
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>2,75,11,654.18</b>

**Schedule IE-7: Income from Investments - General Fund**

Account Code	Particulars	Current 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	17,99,789
	<b>Total Income from Investments</b>	<b>17,99,789.00</b>

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदा(म.प्र.)





**Schedule IE- 8: Interest Earned**


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

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	43,29,369
	<b>Total Other Income</b>	43,29,369

**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	3,00,32,965
21020	Benefits and Allowances	14,94,285
21030	Pension	27,55,755
21040	Other Terminal & Retirement Benefits	5,42,613
	<b>Total establishment expenses</b>	3,48,25,618.16

  
मुख्य नगर पालिका अधिकारी  
बनारस परिषद, टिमरनी  
जिला- हरदो (म.प्र.)




**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	64,01,188
22012	Communication Expenses	1,32,756
22020	Books & Periodicals	4,530
22021	Printing and Stationery	2,26,854
22030	Traveling & Conveyance	19,87,855
22040	Insurance	5,000.00
22050	Audit Fees	5,79,100
22051	Legal Expenses	89,100
22052	Professional and other Fees	5,20,522
22060	Advertisement and Publicity	5,64,619
22061	Membership & subscriptions	
22080	Other Administrative Expenses	54,38,214
	<b>Total administrative expenses</b>	<b>1,59,49,737.63</b>

**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	2,95,610
23020	Bulk Purchases	37,56,594
23030	Consumption of Stores	7,70,713
23040	Hire Charges	
23050	Repairs & maintenance -Infrastructure	48,98,902
23051	Repairs & maintenance - Civic Amenities	3,700
23052	Repairs & maintenance - Buildings	6,49,358
23053	Repairs & maintenance - Vehicles	6,27,707
23054	Repairs & maintenance - Furnitures	
23055	Repairs & maintenance - Office Equipments	4,14,761
23056	Repairs & maintenance - Electrical Appliances	
23059	Repairs & maintenance - Others	
23080	Other operating & maintenance expenses	1,07,374
	<b>Total operations &amp; maintenance</b>	<b>1,15,24,717.57</b>

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिम्बरनी  
 जिला- हरदा (म.प्र.)





**Schedule IE-13: Interest & Finance Charges**

Account	Particulars	Current Year
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	1,322.10
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	<b>1,322.10</b>

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	-
25020	Own Programs	42,435
25030	Share in Programs of others	-
	<b>Total Programme Expenses</b>	<b>42,435</b>

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
26010	<b>Grants [specify details]</b>	3,25,476
26020	<b>Contributions [specify details]</b>	3,85,383
26030	<b>Subsidies [specify details]</b>	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>7,10,859</b>

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला-हरदो(म.प्र.)



**Schedule IE-16: Provisions & Write off**


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

**Schedule IE-17: Miscellaneous Expenses**

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	32,817
	<b>Total Miscellaneous expenses</b>	32,817

**Schedule IE-18: Prior Period Items (Net)**

Account Code	Particulars	Current Year (Rs.)
	<b>Income</b>	
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	<b>Sub - Total Income (a)</b>	-
	<b>Expenses</b>	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	12,078
	<b>Sub - Total expense (b)</b>	12,078
	<b>Total Prior Period (Net) (a-b)</b>	(12,078)

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिब्बली  
जिला- हरदो (म.प्र.)





**Timmarni Municipal Council**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the Period from 1 April 2020 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	<b>Opening Balances*</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	6,90,06,166		<b>Opening Balances*</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	<b>Operating Receipts</b>			<b>Operating Payments</b>	
110	Tax Revenue	53,00,456	210	Establishment Expenses	1,04,54,617
120	Assigned Revenues & Compensations	3,38,59,167	220	Administrative Expenses	1,55,77,088
130	Rental income from Municipal Properties	5,73,059	230	Operations and Maintenance	67,35,824
140	Fees & User Charges	17,01,132	240	Interest & Finance Charges	1,322
150	Sale & Hire Charges	9,304	250	Programme Expenses	42,435
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	7,10,859
170	Income from Investments	-	270	Purchase of Stores	
171	Interest Earned	17,99,789	271	Miscellaneous expenses	32,817
180	Other Income	43,29,369	285	Prior period	-
	<b>Non-Operating Receipts-</b>			<b>Non-Operating Payments</b>	
330	Loans Received		340	Refund of Deposits	
340	Deposits Received	42,500	35010	Creditor	
320	Grants and contribution for specific purposes	2,67,82,764	35020	Recoveries Payable	32,00,995
350	Other Liabilities		35011	Employee Liabilities	2,62,61,103
35080	Other ,Miscellaneous		35080	Other ,Miscellaneous	
35090-02	Realisation of Investment - General Fund		330	Secured Loan	4,16,242
35090-02	Realisation of Investment - Other Funds		410	Acquisition / Purchase of Fixed Assets	
341	Deposit works		412	Capital Work in Progress	45,61,937
35041	Revenue Collected in Advance		421	Investments - General Fund	
421	Investment Of Other Fund		430	stock in hand	
	Other Loans & Advances (recovery)		460	Loans, Advances & Deposits	1,20,000
431	debtors(receivable)		431	Sundry Debtor (Receivables)	
460	Loan Advances & Deposites		360	Provisions	5,17,197
	<b>Closing Balances #</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-		<b>Closing Balances #</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	7,47,71,270
	<b>TOTAL</b>	<b>14,34,03,706</b>		<b>TOTAL</b>	<b>14,34,03,706</b>

मुख्य नगर पालिका अधिकारी  
नगर परिषद, तिमर्ना  
जिला- हनुमानगढ़ (म.प्र.)





# Timmarni Municipal Council

## Cash Flow Summary

For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Current Year (Rs)	Amount	Percentage
<b>A</b>	<b>INCOME</b>			
	<b>Inflow of Cash :</b>			
	<b>Capital Account</b>		3,74,42,764.00	44.02%
	320 - Grants, Contribution for Specific Purposes	3,74,42,764		
	<b>Current Liabilities</b>		42,500.00	0.05%
	340 - Deposits Received	42,500		
	<b>Direct Incomes</b>		4,75,72,276.00	55.93%
	110 - Rates & Tax Revenue	53,00,456		
	120 - Assigned Revenues & Compensations	3,38,59,167		
	130 - Rental Income From Municipal Properties	5,73,059		
	140 - Fees & User Charges	17,01,132		
	150 - Sale & Hire Charges	9,304		
	171 - Interest Earned	17,99,789		
	180 - Other Income	43,29,369		
	<b>Total - Inflow of Cash</b>		<b>8,50,57,540.00</b>	<b>100.00%</b>
<b>B</b>	<b>Outflow of Cash :</b>			
	<b>Capita Account</b>		1,06,60,000	13.44%
	320-Grants,Contribution for Specific Purposes	10660000		
	<b>Loans (Liability)</b>		4,16,242	0.52%
	330 -Secured loans	416242		
	<b>Current Liabilities</b>		2,99,79,295	37.81%
	350 - Other Liabilities	29462098		
	360 - Provisions	517197		
	<b>Fixed Assets</b>		45,61,937	5.75%
	412 - Capital Work-in- Progress	4561936.76		
	<b>Current Assets</b>		1,20,000	0.15%
	Loans & Advances (Asset)	1,20,000		
	<b>Indirect Expenses</b>		3,35,22,145	42.33%
	210 - Establishment Expenses	1,04,54,617		
	220 - Administrativ E Expenses	1,55,77,088		
	230 - Operations & Maintenance	67,35,824		
	240 - Interest & Finance Charges	1,322		
	250 - Programme Expenses	42,435		
	260 - Revenue Grants, Contribution and Subsidies	7,10,859		
	271-Miscellenious Expenses	32,817		
	<b>Total - Outflow of Cash</b>		<b>7,92,59,618.56</b>	<b>100.00%</b>
			57,97,921.44	-
<b>C</b>	<b>Net Inflow</b>		6,90,06,166	
<b>D</b>	<b>Add Opening Balance</b>		7,48,04,087.36	
<b>E</b>	<b>Closing Balance</b>			

मुख्य नगर पालिका अधिकारी  
नगर पालिका, तिमरनी  
जिला-हरदो (म.प्र.)






**MUNICIPAL COUNCIL TIMARNI**  
**DIST : HARDA (M.P)**  
**BANK RECONCILIATION STATEMENT**  
**As On 31 March 2022**

S.No	Name of Bank	Account No	Cash Book	Tally	Pass Book
			Closing Balnace	Closing Balnace	Closing Balnace
1	Bank Of India	954410110000511	10,50,062.45	7,47,71,270.36	7,46,40,384.52
2	Bank Of Maharashtra	60109330734	36,45,009.00		
3	Canara Bank	5560101001216	1,50,34,559.00		
4	Central Bank Of India	1720073154	1,33,23,344.12		
5	ICICI	364801000019	20,07,976.00		
6	State Bank Of India	11238162201	3,64,513.29		
7	State Bank Of India	53024961282	98,30,127.33		
8	Union Bank Of India	73942010003660	36,83,448.00		
9	HDFC	520200001959367	63,882.00		
10	Bank Of Baroda	499301000002459	1,12,32,944.60		
11	PNB	pmay	1,00,000.00		
12	Bank Of India	0394	12,49,183.00		
13	Union Bank Of India	4367	50,00,000.00		
14	Sanchit Nidhi		81,85,843.57		
			7,47,70,892.36	7,47,71,270.36	7,46,40,384.52

**FDRS Account**


1	Sanchit Nidhi		1,77,21,299.40
2	Bank Of Maharashtra	5015	29,61,811.00
3	Gramin Bank	2121	1,23,582.00
4	Nikay nidhi		1,00,00,000.00
			3,08,06,692.40
		Total	50,55,77,584.76



  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिमरनी  
 जिला- हार्दा (म.प्र.)

**MUNICIPAL COUNCIL TIMARNI**  
**DIST : HARDA (M.P)**  
**BANK RECONCILIATION STATEMENT**  
**2021-22**

Closing Balance As Per Pass Book		7,46,40,384.52
Add : Amount Received In Pass Book But Not Recored In Cash Book	Amount	1,30,507.84
	1,30,507.84	
	1,30,507.84	
Closing Balance as per Cash Book		7,47,70,892.36
Totalling Mistake	Amt	378.00
	31-03-22 378.00	
Closing Balance as per Tally		7,47,71,270.36

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरदा (म.प्र.)





# REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2021-22

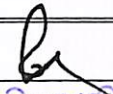
NAME OF ULB : - TIMARNI

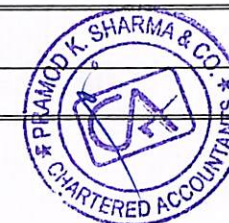
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2020-21	2021-22	% of Growth		
	<b>A. REVENUE COLLECTION</b>					
a.	Property Tax	17,42,800.00	31,39,662.00	80.15%	Property Tax collection has increased.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Consolidated Tax	21,72,000	11,55,946	-46.78%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	-	-	0.00%	No comments	No comments
d.	Education Cess	29,00,000.00	9,27,018.00	-68.03%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	<b>TOTAL (A)</b>	<b>68,14,800</b>	<b>52,22,626</b>			

	<b>B. NON REVENUE COLLECTION</b>					
a.	Rent of Land & Buliding/Shops	5,15,260.00	6,59,450.00	27.98%	Property Tax collection has increased.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Water Tax	20,53,220	12,10,251	-41.06%	Rent 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	29,31,892.00	9,27,018.00	-68.38%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	<b>TOTAL (B)</b>	<b>55,00,372</b>	<b>27,96,719</b>			

<b>GRANT TOTAL (A) + (B)</b>	<b>1,23,15,172.00</b>	<b>80,19,345.00</b>	
------------------------------	-----------------------	---------------------	--

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, टिमरनी  
 जिला- हरदा (म.प्र.)



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers 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.

मुख्य नगर पालिका अधिकारी  
नगर परिषद, टिमरनी  
जिला- हरया (म.प्र.)





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.
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.	713.55%	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	10.56%	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

मुख्य नगर पालिका अधिकारी  
महानगर परिषद, विमरगो  
जिला-हरवा (म.प्र.)

For Pramod K. Sharma & co.  
Chartered Accountant



Pramod Sharma  
(Partner)  
Mem. No. : 076883

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

2021-22 INCOME & EXPENDITURE STATEMENT															
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	Narmadapuram	Harda	Timarni	Municipality	42,95,609	21,37,269	16,29,366	6,59,450	3,38,59,167		43,29,369	-	93,71,298	72,57,856	

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
6,35,39,384	3,48,25,618	1,59,49,738	1,15,24,718	1,322	32,817			17,25,09,816

मुख्य नगर पालिका अधिवक्ता  
नगर पालिका, टिमरनी  
जिला- हरदा (म.प्र.)

