

# नगर परिषद् तलेन

जिला- राजगढ़ (ब्यावरा )



## अंकेक्षण

वित्तीय वर्ष- 2022-23

अंकेक्षण फर्म  
राहुल रावत एण्ड कं.  
(चार्टर्ड एकाउंटेंट)

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**Audit Observation**

**Receipt & Payment Accounts as on  
31.03.2023**

**Income & Expenditure Account as on  
31.03.2023**

**Bank Reconciliation Statement**

**Abstract Sheet**



**RAHUL RAWAT & CO.**

**Chartered Accountant**



Add : 138, Malviya Nagar

in Front of Old Patrkhar Bhawan

Bhopal - Pin Code 462023

Mobile No. 8839443031

Email Id : carahulrawattt@gmail.com

## AUDIT REPORT

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

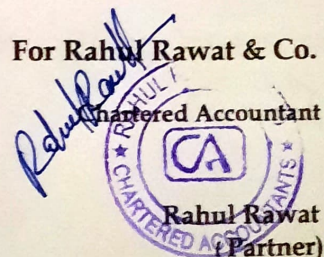
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining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

UDIN-

Date-

**For Rahul Rawat & Co.**

**Chartered Accountant**



**Rahul Rawat  
(Partner)**

**FRN No. - 025933C**



# MUNICIPAL COUNCIL TALEN

## AUDIT OBSERVATIONS

### Audit of Revenue

On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly 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 deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual recovery sheet has been provided by the council and it had good collections during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.
- There were 10 FDRs found during audit.
- No, we have not seemed any Investment on lesser interest rate.

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## Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers are as follow -

- V. no. 458, date 06/02/23, amount of Rs. 40052/- was paid for multiple construction materials but in parts -
  - Bill no. 357, date 09/03/22, Rs. 16968/-
  - Bill no. 356, date 24/03/22, Rs. 13832/-
  - Bill no. 355, date 25/03/22, Rs. 10920/-

Work should have been done on the basis of quotations but not found. Bill dates are not according as bill serial numbers.

- V. no. 519, date 13/03/23, amount of Rs. 29400/- was paid for sound and tent etc. in respect of Dashhera but the order has been given directly to Ramesh Babu Pathrai without any quotation.
- V. no. 461, date 06/02/23, amount of Rs. 42470/- was paid for construction work on voting centre-
  - Bill no. 222, date 01/07/22, Rs. 15680/-
  - Bill no. 219, date 02/07/22, Rs. 12320/-

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- Bill no. 220, date 04/07/22, Rs. 16240/-

Work should have been done on the basis of quotations but not found. Bill dates are not according as bill serial numbers.

- V. no. 462, date 06/02/23, amount of Rs. 93100/- was paid to Palchin Civil Engineering Consultancy & Testing Laboratory for Structure designing -

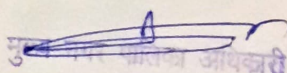
- Rs. 24000, date 20/11/22
- Rs. 24000, date 20/11/22
- Rs. 24000, date 28/11/22
- Rs. 23000, date 28/11/22

TDS has been deducted @ 2% instead of 10%.

- V. no. 526, date 13/03/23, amount of Rs. 45684/- was paid for aluminium partition work by Bittu Hardware and Glass Stores but -

- TDS was not deducted.
- Quotations were not found on record.

- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- 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 material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

  
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- 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 checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

### Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD register was not found during the audit.
- Deduction register was not maintained by the council.

### Cash Book

During the audit of Cash book we found that -

- CMO certification, Council stamp were not found on first page of Cash book.

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- FDRs have not been included in the balance of Cash book.
- Page certification was not found.
- Amount of Sanchit Nidhi was deposited regularly.

### Grant Register

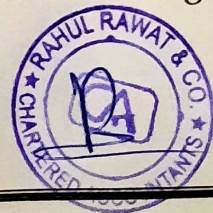
- Grant Register was not maintained by the council.

### Store Department

During the examination of stock records, we found that registers were maintained well. All the balances of stock items have been duly brought forward from previous year. Although as per our observation, some irregularities were found as follow -

- As per section 147 (1) under chapter - VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department but during the audit we have not found such demand letters for issuing the store material.

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### Revenue Department

During the examination of revenue records, we found that records were maintained well and balances of dues were brought forward from previous year properly. As per our observation, the revenue collections were duly deposited during the year. However during the audit, some irregularities were found as follow -

- Collection registers were found without seal & signatures of store keeper and CMO, council stamp on entire register, page numbers and page certification.
- Water tax collection amount have been totaled with pencil in the register.
- Signatures of Revenue in-charge were not found in all collection registers.
- All the registers were found without CMO verification during the year.
- CMO signatures were also not found on Cashier Cash book during the whole year.

### Sanitation Department

We did not find the record of sanitation department during the audit. Audit comments/suggestions are as follow -

- Chemicals/Materials utilization registers were not found during the audit.

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- Separate record was not found for light repairing.
- GPS system was not available for vehicles.

### Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

### PWD Department

Our observations are as follow in respect of Public Works Department -

- During the audit, we did not find any record of Public Works Department.
- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.

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- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.

### Audit of FDRs

- As per our observation & Bank FD receipts found during the audit we found that there were 10 FDRs found in the council.
- Although statement of FDRs have not been found at the time.

| Sr. no. | Bank | FDR/ A/c no. | Deposit/ Renewal date | Maturity date | Deposit/ Renewed amount | Maturity amount |
|---------|------|--------------|-----------------------|---------------|-------------------------|-----------------|
| 1       | JSB  | 013388       | 09/01/20              | 09/01/25      | 200000                  | 293569          |
| 2       | NMGB | 002257       | 07/10/19              | 07/10/22      | 1000000                 | Not Available   |
| 3       | SBI  | 1549136      | 28/02/19              | Not Available | 103986                  | Not Available   |

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|    |      |         |          |               |          |               |
|----|------|---------|----------|---------------|----------|---------------|
| 4  | JSB  | 013387  | 09/01/20 | 09/01/25      | 105000   | 154124        |
| 5  | BOI  | 4561927 | 06/08/19 | Not Available | 95285.43 | Not Available |
| 6  | JSB  | 013389  | 09/01/20 | 09/01/25      | 190000   | 278890        |
| 7  | PNB  | PR-4799 | 18/05/19 | Not Available | 286666   | Not Available |
| 8  | NMGB | 0080827 | 12/06/18 | 12/06/20      | 4000000  | Not Available |
| 9  | PNB  | 0062674 | 20/09/21 | 20/09/22      | 520350   | 546859        |
| 10 | PNB  | 0062683 | 29/09/21 | 29/09/22      | 362500   | 380968        |

- FDR register has been maintained but not updated in respect of interest. Since FDR register was not found updated at the time of audit so we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for in cash book.

### Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.

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- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

### **Audit of Grants & Loans**

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

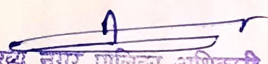
- We examined all the grants received from the Central/State government and some of their utilization.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- During the audit we found that normally installments are deducted by the government from Octroi compensation but during the year neither amount

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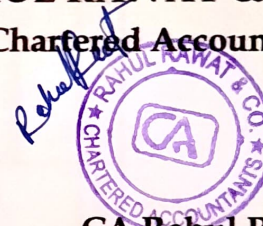




deducted by government nor was repaid by the Council.

  
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**RAHUL RAWAT & CO.**  
Chartered Accountants



**CA Rahul Rawat**  
(Partner)



## District- Rajgarh

**As On 31.03.2023**

Date: \_\_\_\_\_  
Place: \_\_\_\_\_

FOR RAHNI RAWAT & Co.  
Chartered Accountants

Accountant  
Municipal Council Talen  
District\_Rajgarh (M.P)

मुख्य नगर पालिका आधिकारी

**Chief Municipal Officer  
Municipal Council Talen  
District Rajgarh (M.P)**



## INCOME-(आय)

### Schedule RP-1 : Assigned Revenues & Compensation

| Particulars   | Amount                |
|---|-----------------------|
| Compensation-Octroi (चुंगी)                         | 1,23,04,368.00        |
| Compensation-Stamp Duties (मुद्रांक शुल्क)          | 5,31,630.00           |
| <b>Total : Assigned Revenues &amp; Compensation</b> | <b>1,28,35,998.00</b> |

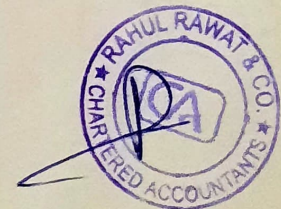
### Schedule RP-2 : Deposits Received

| Particulars                           | Amount              |
|---------------------------------------|---------------------|
| Earnest Money Deposit (अमानत प्राप्त) | 19,15,904.00        |
| <b>Total : Deposits Received</b>      | <b>19,15,904.00</b> |

### Schedule RP-3 : Fees & User Charges

| Particulars   | Amount    |
|---|-----------|
| Aatishbaji Shuk                                     | 2,626.00  |
| Connection Charges-Water Supply (नल कनेक्शन)        | 21,750.00 |
| Entry Fee-Bus Stand (बस स्टैंड आय)                  | 85,525.00 |
| Fee-Application (आवेदन शुल्क)                       | 10.00     |
| Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क) | 33,480.00 |
| Fee-RTI Act (आर टी आई)                              | 110.00    |
| Income from providers of telephony services         | 4,143.00  |

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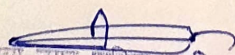




|   |                    |
|---|--------------------|
| Labour Fees   | 840.00             |
| Licensing Fee (लाइसेंस फीस- सभी प्रकार)             | 2,000.00           |
| Mutation Fee (नामांतरण शुल्क)                       | 96,626.00          |
| Other Income (अन्य आय)                              | 1,26,549.00        |
| Painting Permission Fees                            | 5,000.00           |
| Photocopy   | 80.00              |
| Registration Fees                                   | 135.00             |
| Road Cutting Charge (सड़क खुदाई चार्ज)              | 96,725.00          |
| Upbhokta Prabhar                                    | 85,500.00          |
| User Charges-Pay & Use Toilets (शोचालय आय)          | 6,300.00           |
| User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ) | 10,500.00          |
| User Charges-Water Supply by Tanker (पानी टैंकर)    | 3,420.00           |
| <b>Total : Fees &amp; User Charges</b>              | <b>5,81,319.00</b> |

**Schedule RP-4 : Grants,Contribution for specific purposes**

| Particulars  | Amount                |
|--|-----------------------|
| Antyoshti Anudan   | 45,000.00             |
| Grant GoI - 15th Finance (15 वित्त आयोग)                 | 1,04,96,000.00        |
| Grant GoMP- Mulbhoot (मूलभूत सुविधा)                     | 17,57,000.00          |
| Grant GoMP- Other Grant (अन्य अनुदान)                    | 68,50,752.00          |
| Grant GoMP- Road Development (सड़क मरम्मत)               | 16,82,000.00          |
| Grant GoMP- State Finance Commission (राज्य वित्त )      | 20,08,000.00          |
| Grant GoMP- कार्याकल                                     | 25,00,000.00          |
| <b>Total : Grants,Contribution for specific purposes</b> | <b>2,53,38,752.00</b> |

  
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**Schedule RP-5 : Rental Income from Municipal Properties**

| Particulars  | Amount              |
|--|---------------------|
| Rent-Community Hall (सामुदायिक भवन किराया)             | 5,940.00            |
| Rent-Market (बाजार बछक)                                | 1,56,940.00         |
| Rent-Shopping Complex - Current (दुकान किराया चालू)    | 3,03,774.00         |
| Rent-Shopping Complex - O/s (दुकान किराया बकाया)       | 79,536.00           |
| Shop Premium (दुकान नीलामी)                            | 78,57,428.00        |
| <b>Total : Rental Income from Municipal Properties</b> | <b>84,03,618.00</b> |

**Schedule RP-6 : Sale & Hire Charges**

| Particulars                            | Amount             |
|--|--------------------|
| Sale-Tender (टेंडर से आय)              | 2,39,190.00        |
| Sale - Ration Card & Other Forms       | 340.00             |
| <b>Total : Sale &amp; Hire Charges</b> | <b>2,39,530.00</b> |

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**Schedule RP-7 : Tax Revenue**

| Particulars   | Amount              |
|---|---------------------|
| Education Cess - Current (शिक्षा उ०कार - चालू)        | 65,596.00           |
| Education Cess - O/s (शिक्षा उ०कार बकाया)             | 29,938.00           |
| Property Tax - Current (सम्पत्ति कर चालू)             | 2,36,744.00         |
| Property Tax - O/s (सम्पत्ति कर बकाया)                | 4,07,209.00         |
| Samekit Kar-Consolidated - Current (समेकित कर - चालू) | 61,757.00           |
| Samekit Kar-Consolidated - O/s (समेकित कर बकाया)      | 1,56,041.00         |
| Surcharge Tax on Others (सरचार्ज)                     | 78,780.00           |
| Urban Development Cess Current - नगरीय विकाश उ०कार    | 54,291.00           |
| Urban Development Cess -O/s नगरीय बकाया               | 58,428.00           |
| Water Tax - Current (जल कर - चालू)                    | 5,64,880.00         |
| Water Tax - O/s (जल कर बकाया)                         | 3,64,405.00         |
| <b>Total : Tax Revenue</b>                            | <b>20,78,069.00</b> |

**Schedule RP-8 : Income from Investments**

| Particulars                             | Amount             |
|---|--------------------|
| Income from Investments (व्याज प्राप्त) | 2,95,962.00        |
| <b>Total : Income from Investments</b>  | <b>2,95,962.00</b> |

Date :

Place :

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**FOR RAHUL RAWAT & Co.**  
**Chartered Accountants**

*Rahul Rawat*  
**Rahul Rawat**  
(Partner)



## EXPENSES\_(व्यय)

### Schedule RP-10 : Administrative Expenses

| Particulars                                     | Amount              |
|---|---------------------|
| Advertisement Expense (विज्ञापन व्यय)           | 4,14,329.00         |
| Consultancy Fee & Charge (सलाहकार फीस)          | 1,56,114.00         |
| Cultural Event Expense (कार्यक्रम व्यय)         | 4,30,761.00         |
| Digital Signature                               | 9,800.00            |
| Painting Work                                   | 73,921.00           |
| Photography                                     | 20,000.00           |
| Printing and Stationery (मुद्रांकन/लेखकान व्यय) | 1,05,753.00         |
| Program Expencc                                 | 6,07,499.00         |
| Refreshment                                     | 2,19,842.00         |
| RO Water  | 7,575.00            |
| Web,Internet Expense (इंटरनेट व्यय)             | 54,220.00           |
| <b>Total : Administrative Expenses</b>          | <b>20,99,814.00</b> |

### Schedule RP-11 : Capital Work-in-Progress

| Particulars   | Amount              |
|---|---------------------|
| Construction- Building-Chabutra (चबूतरा निर्माण)    | 93,100.00           |
| Construction -Building-Community Hall(सामुदायिक)    | 6,25,679.00         |
| Construction - Building-Office(कार्यालय भवन निर्मा) | 3,32,094.00         |
| Construction - Other                                | 8,54,546.00         |
| Construction - Roads & Bridges-Concrete Road        | 61,32,238.00        |
| Construction-Roads & Bridges-WBM Roads              | 1,97,627.00         |
| Construction-Sewerage and Drainage-Drain-Open       | 5,82,318.00         |
| <b>Total : Capital Work-in-Progress</b>             | <b>88,17,602.00</b> |

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**Schedule RP-12 : Deposit Paid**

| Particulars                     | Amount             |
|---------------------------------|--------------------|
| Return - Earnnest Money Deposit | 7,70,000.00        |
| <b>Total : Deposit Paid</b>     | <b>7,70,000.00</b> |

**Schedule RP-13 : Establishment Expenses**

| Particulars                                   | Amount                |
|---|-----------------------|
| Arrears Salary (बकाया वेतन)                   | 43,832.00             |
| Contribution-Family Pension (पेंशन)           | 1,79,456.00           |
| G.P.F (जी पी एफ)                              | 1,65,899.00           |
| Leave Encashment (अवकाश नगदीकरण)              | 2,86,179.00           |
| Remuneration & Fee-Mayor-in-Council (मानदेय)  | 1,21,580.00           |
| Salaries & Allowances-(वेतन स्थाई कर्मचारी)   | 1,58,81,930.00        |
| Wages-Temporary Staff (वेतन अस्थायी कर्मचारी) | 7,81,920.00           |
| <b>Total : Establishment Expenses</b>         | <b>1,74,60,796.00</b> |

**Schedule RP-14 : Fixed Assets**

| Particulars                               | Amount       |
|---|--------------|
| Biometric Machine Purchase                | 19,850.00    |
| CC TV system (सी.सी टीवी क्रय)            | 3,45,859.00  |
| Furniture & Fixtures-Other (फर्नीचर क्रय) | 11,350.00    |
| Machine Purchase                          | 16,86,246.00 |

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (व्या) म.प्र.





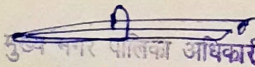
|   |                     |
|---|---------------------|
| Moter Pump - मोटर क्रय                          | 9,100.00            |
| Office & Other Equipments (कार्यालय उपकरण क्रय) | 12,350.00           |
| <b>Total : Fixed Assets</b>                     | <b>20,84,755.00</b> |

**Schedule RP-15 : Interest & Finance Charges**

| Particulars                                   | Amount          |
|---|-----------------|
| Bank Charges (बैंक चार्ज)                     | 8,287.00        |
| <b>Total : Interest &amp; Finance Charges</b> | <b>8,287.00</b> |

**Schedule RP-16 : Operations & Maintenance**

| Particulars                                     | Amount       |
|---|--------------|
| Bulk Purchase-Stationery (लेखांकन सामग्री क्रय) | 2,90,782.00  |
| Electrical store (विधुत सामग्री क्रय)           | 14,58,493.00 |
| Electricity Expense (विधुत बिल)                 | 26,32,088.00 |
| Fuel, Petrol & Diesel-(डीजल व्यय)               | 10,12,364.00 |
| Hire Charges-Machinery (मशीन किराया)            | 4,87,301.00  |
| Hire Charges-Vehicle (वाहन किराया)              | 50,900.00    |
| Other Expenses - (अन्य व्यय)                    | 8,142.00     |
| Other Material Purchased                        | 1,33,708.00  |
| R&M Computer                                    | 18,745.00    |
| R & M-Concrete Road (सड़क मरम्मत)               | 18,73,986.00 |
| R & M-Open Drain (नाली मरम्मत)                  | 57,725.00    |
| R & M-Park,Nurseries & Garden (पार्क मरम्मत)    | 16,390.00    |
| R & M Street Light                              | 18,516.00    |
| R&M Tenching Ground                             | 53,777.00    |

  
 मुख्यालय पालिका अधिकारी  
 नगर परिषद तलेन  
 जिला राजगढ़ (ब्या) म.प्र.





|   |                       |
|---|-----------------------|
| R&M Toilets   | 1,01,565.00           |
| R & M-Vehicle (वाहन मरम्मत)                         | 1,53,075.00           |
| R & M-Waterways (जलप्रदाय मरम्मत)                   | 6,58,216.00           |
| Sanitation/Conservancy Material (सफाई सामग्री क्रय) | 21,48,681.00          |
| Water Ways Material (जल प्रदाय सामग्री क्रय)        | 52,39,279.00          |
| <b>Total : Operations &amp; Maintenance</b>         | <b>1,64,13,733.00</b> |

**Schedule RP-17 : Scheme Expenses**

| Particulars                          | Amount              |
|--------------------------------------|---------------------|
| Scheme Expenses - Peyjal Parivahan   | 17,36,760.00        |
| Scheme Expenses - अन्त्योस्थी सहायता | 50,000.00           |
| Scheme Expenses- ( विवाह सहायता )    | 4,08,000.00         |
| <b>Total : Scheme Expenses</b>       | <b>21,94,760.00</b> |

Date :

Place :

मुख्य नगर पालिका अधिकारी  
नगर परिषद ललित  
जिला राजगढ़ (ब्या) म.प्र.

**FOR RAHUL RAWAT & Co.**  
**Chartered Accountants**



**CA Rahul Rawat**  
**(Partner)**



# MUNICIPAL COUNCIL TALEN

District- Rajgarh

## INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

| Head of Expenditure                               | Schedule No. | Municipal Council Talen |                | Head of Income                                | Schedule No. | Municipal Council Talen |                |
|---|--------------|-------------------------|----------------|---|--------------|-------------------------|----------------|
|   |              | 1-Apr-22 to 31-Mar-23   |                |   |              | 1-Apr-22 to 31-Mar-23   |                |
| REVENUE_EXPENDITURE                               |              |                         | 3,81,77,390.00 | REVENUE_RECEIPT                               |              |                         | 3,71,03,872.00 |
| Administrative Expenses (प्रशासनिक व्यय)          | IE-8         | 20,99,814.00            |                | Assigned Revenues & Compensation              | IE-1         | 1,28,35,998.00          |                |
| Establishment Expenses (स्थापना व्यय)             | IE-9         | 1,74,60,796.00          |                | Fees & User Charges (शुल्क / उपभोक्ता प्रभार) | IE-2         | 5,81,319.00             |                |
| Interest & Finance Charges (व्याज / वित्त प्रभार) | IE-10        | 8,287.00                |                | Grants, Contribution for specific purposes    | IE-3         | 1,26,69,376.00          |                |
| Operations & Maintenance (परिचालन / अनुरक्ष)      | IE-11        | 1,64,13,733.00          |                | Rental Income from Municipal Properties       | IE-4         | 84,03,618.00            |                |
| Scheme Expenses -योजना व्यय)                      | IE-12        | 21,94,760.00            |                | Sale & Hire Charges (विक्रय / भाडा प्रभार)    | IE-5         | 2,39,530.00             |                |
|   |              |                         |                | Tax Revenue (करों से आय)                      | IE-6         | 20,78,069.00            |                |
|   |              |                         |                | Income from Investments (व्याज प्राप्त)       |              | 2,95,962.00             |                |
|   |              |                         |                | EXCESS OF EXPENDITURE OVER INCOME             |              | 10,73,518.00            | 10,73,518.00   |
|   |              |                         | 3,81,77,390.00 |   |              |                         | 3,81,77,390.00 |

Date :

Place : BHOPAL

Accountant  
Municipal Council Talen  
District Rajgarh (M.P)

Chief Municipal Officer  
Municipal Council Talen  
District Rajgarh (M.P)

FOR RAHUL RAWAT & Co.  
Chartered Accountants

CA Rahul Rawat  
(Partner)



## INCOME-(आय)

### Schedule IE-1 : Assigned Revenues & Compensation

| Particulars   | Amount                |
|---|-----------------------|
| Compensation-Octroi (चुंगी)                         | 1,23,04,368.00        |
| Compensation-Stamp Duties (मुद्रांक शुल्क)          | 5,31,630.00           |
| <b>Total : Assigned Revenues &amp; Compensation</b> | <b>1,28,35,998.00</b> |

### Schedule IE-2 : Fees & User Charges

| Particulars   | Amount      |
|---|-------------|
| Aatishbaji Shuk                                     | 2,626.00    |
| Connection Charges-Water Supply (नल कनेक्शन)        | 21,750.00   |
| Entry Fee-Bus Stand (बस स्टैंड आय)                  | 85,525.00   |
| Fee-Application (आवेदन शुल्क)                       | 10.00       |
| Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क) | 33,480.00   |
| Fee-RTI Act (आर टी आई)                              | 110.00      |
| Income from providers of telephony services         | 4,143.00    |
| Labour Fees   | 840.00      |
| Licensing Fee (लाइसेंस फीस- सभी प्रकार)             | 2,000.00    |
| Mutation Fee (नामांतरण शुल्क)                       | 96,626.00   |
| Other Income (अन्य आय)                              | 1,26,549.00 |
| Painting Permission Fees                            | 5,000.00    |
| Photocopy   | 80.00       |
| Registration Fees                                   | 135.00      |
| Road Cutting Charge (सड़क खुदाई चार्ज)              | 96,725.00   |

मुख्य नगर पालिका अधिकारी  
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जिला राजगढ़ (व्या) म.प्र.





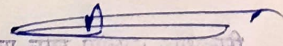
|   |                    |
|---|--------------------|
| Upbhokta Prabhar                                    | 85,500.00          |
| User Charges-Pay & Use Toilets (शौचालय आय)          | 6,300.00           |
| User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ) | 10,500.00          |
| User Charges-Water Supply by Tanker (पानी टैंकर)    | 3,420.00           |
| <b>Total : Fees &amp; User Charges</b>              | <b>5,81,319.00</b> |

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

| Particulars  | Amount              |
|--|---------------------|
| Rent-Community Hall (सामुदायिक भवन किराया)             | 5,940.00            |
| Rent-Market (बाजार बछक)                                | 1,56,940.00         |
| Rent-Shopping Complex - Current (दुकान किराया चालू)    | 3,03,774.00         |
| Rent-Shopping Complex - O/s (दुकान किराया बकाया)       | 79,536.00           |
| Shop Premium (दुकान नीलामी)                            | 78,57,428.00        |
| <b>Total : Rental Income from Municipal Properties</b> | <b>84,03,618.00</b> |

**Schedule IE-4 : Sale & Hire Charges**

| Particulars                            | Amount             |
|--|--------------------|
| Sale-Tender (टेंडर से आय)              | 2,39,190.00        |
| Sale - Ration Card & Other Forms       | 340.00             |
| <b>Total : Sale &amp; Hire Charges</b> | <b>2,39,530.00</b> |

  
 मुख्य नगर पालिका जायकारी  
 नगर परिषद तलेन  
 जिला राजगढ़ (ब्या) म.प्र.





**Schedule IE-5 : Tax Revenue**

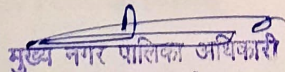
| Particulars   | Amount              |
|---|---------------------|
| Education Cess - Current (शिक्षा उपकार - चालू)        | 65,596.00           |
| Education Cess - O/s (शिक्षा उपकार बकाया)             | 29,938.00           |
| Property Tax - Current (सम्पत्ति कर चालू)             | 2,36,744.00         |
| Property Tax - O/s (सम्पत्ति कर बकाया)                | 4,07,209.00         |
| Samekit Kar-Consolidated - Current (समेकित कर - चालू) | 61,757.00           |
| Samekit Kar-Consolidated - O/s (समेकित कर बकाया)      | 1,56,041.00         |
| Surcharge Tax on Others (सरचार्ज)                     | 78,780.00           |
| Urban Development Cess Current - नगरीय विकाश उपकार    | 54,291.00           |
| Urban Development Cess - O/s नगरीय बकाया              | 58,428.00           |
| Water Tax - Current (जल कर - चालू)                    | 5,64,880.00         |
| Water Tax - O/s (जल कर बकाया)                         | 3,64,405.00         |
| <b>Total : Tax Revenue</b>                            | <b>20,78,069.00</b> |

**Schedule IE-6 : Income from Investments**

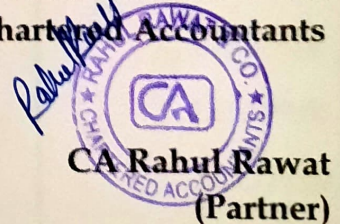
| Particulars                             | Amount             |
|---|--------------------|
| Income from Investments (व्याज प्राप्त) | 2,95,962.00        |
| <b>Total : Income from Investments</b>  | <b>2,95,962.00</b> |

Date :

Place :

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद तलेग  
 जिला राजगढ़ (बिहार)

**FOR RAHUL RAWAT & Co.**  
Chartered Accountants

  
**CA Rahul Rawat**  
 (Partner)



EXPENSES\_(व्यय)

Schedule IE-08 : Administrative Expenses

| Particulars                                     | Amount              |
|---|---------------------|
| Advertisement Expense (विज्ञापन व्यय)           | 4,14,329.00         |
| Consultancy Fee & Charge (सलाहकार फीस)          | 1,56,114.00         |
| Cultural Event Expense (कार्यक्रम व्यय)         | 4,30,761.00         |
| Digital Signature                               | 9,800.00            |
| Painting Work                                   | 73,921.00           |
| Photography                                     | 20,000.00           |
| Printing and Stationery (मुद्रांकन/लेखकान व्यय) | 1,05,753.00         |
| Program Expencc                                 | 6,07,499.00         |
| Refreshment                                     | 2,19,842.00         |
| RO Water  | 7,575.00            |
| Web,Internet Expense (इंटरनेट व्यय)             | 54,220.00           |
| <b>Total : Administrative Expenses</b>          | <b>20,99,814.00</b> |

Schedule IE-09 : Establishment Expenses

| Particulars                                  | Amount      |
|--|-------------|
| Arrears Salary (बकाया वेतन)                  | 43,832.00   |
| Contribution-Family Pension (पेंशन)          | 1,79,456.00 |
| G.P.F (जी पी एफ)                             | 1,65,899.00 |
| Leave Encashment (अवकाश नगदीकरण)             | 2,86,179.00 |
| Remuneration & Fee-Mayor-in-Council (मानदेय) | 1,21,580.00 |

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (ब्या) म.प्र.





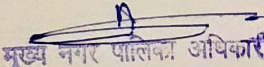
|  |                       |
|--|-----------------------|
| Salaries & Allowances-(वेतन स्थाई कर्मचारी)  | 1,58,81,930.00        |
| Wages-Temporary Staff (वेतन अस्थाई कर्मचारी) | 7,81,920.00           |
| <b>Total : Establishment Expenses</b>        | <b>1,74,60,796.00</b> |

**Schedule IE-10 : Interest & Finance Charges**

| Particulars                                   | Amount          |
|---|-----------------|
| Bank Charges (बैंक चार्ज)                     | 8,287.00        |
| <b>Total : Interest &amp; Finance Charges</b> | <b>8,287.00</b> |

**Schedule IE-11 : Operations & Maintenance**

| Particulars                                     | Amount       |
|---|--------------|
| Bulk Purchase-Stationery (लेखांकन सामग्री क्रय) | 2,90,782.00  |
| Electrical store (विधुत सामग्री क्रय)           | 14,58,493.00 |
| Electricity Expense (विधुत बिल)                 | 26,32,088.00 |
| Fuel, Petrol & Diesel-(डीजल व्यय)               | 10,12,364.00 |
| Hire Charges-Machinery (मशीन किराया)            | 4,87,301.00  |
| Hire Charges-Vehicle (वाहन किराया)              | 50,900.00    |
| Other Expenses - (अन्य व्यय)                    | 8,142.00     |
| Other Material Purchased                        | 1,33,708.00  |
| R&M Computer                                    | 18,745.00    |
| R & M-Concrete Road (सड़क मरम्मत)               | 18,73,986.00 |
| R & M-Open Drain (नाली मरम्मत)                  | 57,725.00    |
| R & M-Park,Nurseries & Garden (पार्क मरम्मत)    | 16,390.00    |
| R & M Street Light                              | 18,516.00    |
| R&M Tenching Ground                             | 53,777.00    |

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद तलेन  
 जिला राजगढ़ (ब्या) म.प्र.






|   |                       |
|---|-----------------------|
| R&M Toilets   | 1,01,565.00           |
| R & M-Vehicle (वाहन मरम्मत)                         | 1,53,075.00           |
| R & M-Waterways (जलप्रदाय मरम्मत)                   | 6,58,216.00           |
| Sanitation/Conservancy Material (सफाई सामग्री क्रय) | 21,48,681.00          |
| Water Ways Material (जल प्रदाय सामग्री क्रय)        | 52,39,279.00          |
| <b>Total : Operations &amp; Maintenance</b>         | <b>1,64,13,733.00</b> |

**Schedule IE-12 : Scheme Expenses**

| Particulars                          | Amount              |
|--------------------------------------|---------------------|
| Scheme Expenses - Peyjal Parivahan   | 17,36,760.00        |
| Scheme Expenses - अन्त्योस्थी सहायता | 50,000.00           |
| Scheme Expenses- ( विवाह सहायता )    | 4,08,000.00         |
| <b>Total : Scheme Expenses</b>       | <b>21,94,760.00</b> |

Date :

Place :

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद तलेन  
 जिला राजगढ़ (ब्या) म.प्र.

**FOR RAHUL RAWAT & Co.**  
Chartered Accountants

  
 CA Rahul Rawat  
 (Partner)



01-APRIL-2022 TO 31-MARCH-2023

Date: \_\_\_\_\_  
Place: BHOPAL

**CHIEF MUNICIPAL OFFICER  
MUNICIPAL COUNCIL TALEN  
District Rajgarh (M.P)**

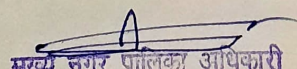
मुल्य नगर पालिका अस्पताल  
तला परियोजना

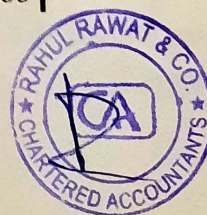
**CA Rahul Ratwat**  
(Partner)



**MUNICIPAL COUNCIL TALEN**  
**DIST- RAJGARH ( BIAORA)**  
**Bank- State Bank Of India**  
**Account- 63006665111**  
**01-April-22 To 31-March-23**

|   |             |                  |
|---|-------------|------------------|
| Closing As Per Pass Book                          |             | 37,57,592.52     |
| Opening Balance                                   |             | -0.91            |
| Amount Paid In Pass Book But Not In Cash Book     | <b>Date</b> | <b>Amount</b>    |
|   | 05.04.2022  | 34,475.00        |
|   |             | <b>34,475.00</b> |
|   |             |                  |
| Amount Received In Pass Book But Not In Cash Book | <b>Date</b> | <b>Amount</b>    |
|   | 05.04.2022  | 34,475.00        |
|   | 05.04.2022  | 30.00            |
|   | 07.04.2022  | 1,300.00         |
|   | 12.04.2022  | 270.00           |
|   | 16.04.2022  | 60.00            |
|   | 16.04.2022  | 60.00            |
|   | 05.05.2022  | 30.00            |
|   | 11.05.2022  | 441.00           |
|   | 03.06.2022  | 13,200.00        |
|   | 03.06.2022  | 757.00           |
|   | 22.07.2022  | 10,14,000.00     |
|   | 25.08.2022  | 327.00           |
|   | 26.09.2022  | 2.00             |
|   | 28.09.2022  | 1.00             |
|   | 19.12.2022  | 51,700.00        |
|   | 01.03.2023  | 23,745.00        |
|   | 02.03.2023  | 50,000.00        |
|   | 02.03.2023  | 7,72,000.00      |
|   | 02.03.2023  | 85,457.00        |
|   | 03.03.2023  | 4,841.00         |
|   | 03.03.2023  | 1,500.00         |
|   | 04.03.2023  | 550.00           |
|   | 06.03.2023  | 1,830.00         |
|   | 08.03.2023  | 1.00             |
|   | 09.03.2023  | 715.00           |

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद तलेन  
 जिला राजनढ़ (ब्या) म.प्र.





|            |           |
|------------|-----------|
| 15.03.2023 | 30,000.00 |
| 15.03.2023 | 2,589.00  |
| 16.03.2023 | 59,091.00 |
| 16.03.2023 | 1,705.00  |
| 29.03.2023 | 198.00    |

**21,50,875.00**

**Amount Received In Cash Book But Not In Pass Book**

| Date       | Amount              |
|------------|---------------------|
| 06.05.2022 | 457.00              |
| 03.06.2022 | 14,490.00           |
| 12.10.2022 | 100.00              |
| 01.03.2023 | 2,534.00            |
| 02.03.2023 | 42,595.00           |
| 03.03.2023 | 8,67,671.00         |
| 06.03.2023 | 1,660.00            |
| 14.03.2023 | 1,435.00            |
| 15.03.2023 | 33,530.00           |
| 16.03.2023 | 55,561.00           |
| 28.03.2023 | 361.00              |
| 29.03.2023 | 3,649.00            |
| 31.03.2023 | 2,552.00            |
|            | <b>10,26,595.00</b> |

**10,26,595.00**

**Amount Diffrence**

30.09.2022

13.12.2022

| Passbook    | Cashbook    |
|-------------|-------------|
| 2,014.00    | 2,013.00    |
| 2,28,621.24 | 2,28,621.00 |
| 1,492.00    | 1,462.00    |

-1.00

-0.24

-30.00

**Bank charges**

| Date           | Amount |
|----------------|--------|
| April To March | 586.37 |

-586.37

**Adjustment Entry (as per Tally)**

**10,90,423.00**

**Closing As Per Cash Book**

**37,57,592.00**

**37,57,592.00**

**FOR RAHUL RAWAT & Co.**  
**Chartered Accountants**



**CA Rahul Rawat**  
**(Partner)**

**Date :**

**Place : BHOPAL**

मुख्य नगर पालिका अधिकारी  
नगर परिषद सलेन  
जिला राजगढ़ (ज्या) म.प्र.



**MUNICIPAL COUNCIL TALEN  
DIST- RAJGARH ( BIAORA)**

**Bank- ICICI Bank**

**Account- '303005000142**

**01-April-22 To 31-March-23**

|   |                |              |                |
|---|----------------|--------------|----------------|
| Closing As Per Pass Book                          |                |              | 46,000.00      |
| Opening Balance                                   |                |              | -21,04,000.00  |
| Amount Paid In Pass Book But Not In Cash Book     | Date           | Amount       | 1,04,96,000.00 |
|   | 18.04.2022     | 21,00,000.00 |                |
|   | 26.05.2022     | 30,96,000.00 |                |
|   | 08.02.2023     | 21,00,000.00 |                |
|   | 09.02.2023     | 20,00,000.00 |                |
|   | 09.02.2023     | 12,00,000.00 |                |
|   | 1,04,96,000.00 |              |                |
|   |                |              |                |
| Amount Received In Cash Book But Not In Pass Book | Date           | Amount       | 46,000.00      |
|   | 31.03.2023     | 46,000.00    |                |
|   | 46,000.00      |              |                |
|   |                |              |                |
| Amount Received In Pass Book But Not In Cash Book | Date           | Amount       | -84,38,000.00  |
|   | 22.04.2023     | 30,96,000.00 |                |
|   | 23.01.2023     | 32,05,000.00 |                |
|   | 31.01.2023     | 21,37,000.00 |                |
|   | 84,38,000.00   |              |                |
|   |                |              |                |
| Closing As Per Cash Book                          |                |              | 46,000.00      |
|   |                |              | 46,000.00      |

Date :

Place : BHOPAL

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (ब्या) म.प्र.

**FOR RAHUL RAWAT & Co.**  
Chartered Accountants

*Rahul Rawat*  
  
**CA Rahul Rawat**  
(Partner)



**MUNICIPAL COUNCIL TALEN**  
**DIST- RAJGARH ( BIAORA)**  
**Bank- Narmada Jhabua Gramin Bank**  
**Account- 337102000000040**  
**01-April-22 To 31-March-23**

|                                 |                 |                 |           |
|---------------------------------|-----------------|-----------------|-----------|
| Closing As Per Pass Book        |                 |                 | 51,581.69 |
| Opening Balance                 |                 |                 | -0.24     |
| Amount Diffrence                | <b>Passbook</b> | <b>Cashbook</b> |           |
| 13.01.2023                      | 1,55,410.47     | 1,55,410.00     | -0.47     |
| 10.02.2023                      | 7,468.70        | 7,469.00        | 0.30      |
| 10.02.2023                      | 14,937.42       | 14,938.00       | 0.58      |
| 07.03.2023                      | 3,734.36        | 3,735.00        | 0.64      |
| 31.03.2023                      | 147.50          | 148.00          | -0.50     |
| <b>Bank Charges</b>             | <b>Date</b>     | <b>Amount</b>   | 118.00    |
|                                 | 12.09.2022      | 118.00          |           |
|                                 |                 | 118.00          |           |
| Adjustment Entry (as per Tally) |                 |                 | -118.00   |
| Closing As Per Cash Book        |                 |                 | 51,582.00 |
|                                 |                 |                 | 51,582.00 |

Date :

Place : BHOPAL

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (ब्या) म.प्र.

FOR RAHUL RAWAT & Co.  
Chartered Accountants



CA Rahul Rawat  
(Partner)




**MUNICIPAL COUNCIL TALEN**  
**DIST- RAJGARH ( BIAORA)**  
**Bank- Narmada jhabua Gramin Bank**  
**Account- 337102000000012**  
**01-April-22 To 31-March-23**

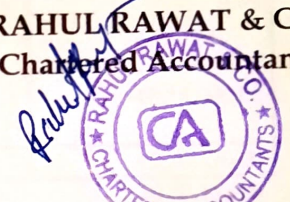
|                          |       |
|--------------------------|-------|
| Closing As Per Pass Book | 20.78 |
| Opening Balance          | -0.78 |
| Closing As Per Cash Book | 20.00 |
|                          | 20.00 |

Date :

Place : BHOPAL

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (झा) म.प्र.

FOR RAHUL RAWAT & Co.  
Chartered Accountants



CA Rahul Rawat  
(Partner)



**MUNICIPAL COUNCIL TALEN  
DIST- RAJGARH ( BIAORA)**

**Bank- Indian Bank**

**Account- 50431768414**

**01-April-22 To 31-March-23**

|   |              |                     |               |
|---|--------------|---------------------|---------------|
| Closing As Per Pass Book                      |              |                     | 10,70,136.00  |
| Opening Balance                               |              |                     | -118.00       |
| Amount Paid In Pass Book But Not In Cash Book | Date         | Amount              | 10,14,028.00  |
|   | 22.07.2022   | 10,14,028.00        |               |
|   |              | <b>10,14,028.00</b> |               |
|   |              |                     |               |
| Amount Diffrence                              |              |                     |               |
| 26.04.2022                                    | Passbook     | Cashbook            |               |
|   | 6,00,058.00  | 6,00,000.00         | 58.00         |
| 21.10.2022                                    | 12,00,028.00 | 12,00,000.00        | 28.00         |
| 31.03.2023                                    | 57,520.00    | 57,524.00           | 4.00          |
| Adjustment Entry (as per Tally)               |              |                     | -10,14,000.00 |
| Closing As Per Cash Book                      |              |                     | 10,70,136.00  |
|   |              |                     | 10,70,136.00  |

Date :

Place : BHOPAL

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिल्ला राजमार्ग (ब्या) म.प्र.

**FOR RAHUL RAWAT & Co.**  
Chartered Accountants

*Rahul Rawat*  
  
**CA Rahul Rawat**  
(Partner)



MUNICIPAL COUNCIL TALEN  
DIST- RAJGARH ( BIAORA)

Bank- Bank Of India

Account- 995510110000097

01-April-22 To 31-March-23

|   |            |             |              |
|---|------------|-------------|--------------|
| Closing As Per Pass Book                          |            |             | -            |
| Opening Difference                                |            |             | 413.00       |
| Amount Paid In Pass Book But Not In Cash Book     | Date       | Amount      | 9,69,587.00  |
|   | 25.11.2022 | 9,68,761.00 |              |
|   | 26.12.2022 | 413.00      |              |
|   | 26.12.2022 | 413.00      |              |
|   |            | 9,69,587.00 |              |
| Amount Received In Pass Book But Not In Cash Book | Date       | Amount      | -9,70,000.00 |
|   | 25.11.2022 | 9,70,000.00 |              |
|   |            | 9,70,000.00 |              |
| Closing As Per Cash Book                          |            |             | -            |

Date :

Place : BHOPAL

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (व्या) म.प्र.

FOR RAHUL RAWAT & Co.  
Chartered Accountants

*Rahul Rawat*  
CA Rahul Rawat  
(Partner)



**MUNICIPAL COUNCIL TALEN**  
**DIST- RAJGARH ( BIAORA)**  
**Bank- Jila Sehekari Bank**  
**Account- 677008006838**  
**01-April-22 To 31-March-23**

|   |            |                  |              |
|---|------------|------------------|--------------|
| Closing As Per Pass Book                          |            |                  | 18,48,217.00 |
| Opening Balance                                   |            |                  |              |
| Amount Received In Pass Book But Not In Cash Book | Date       | Amount           | -68,392.00   |
|   | 31.05.2022 | 3,705.00         |              |
|   | 02.06.2022 | 1,100.00         |              |
|   | 02.03.2023 | 60,384.00        |              |
|   | 06.03.2023 | 945.00           |              |
|   | 13.03.2023 | 2,258.00         |              |
|   |            | <b>68,392.00</b> |              |
| Amount Received In Cash Book But Not In Pass Book | Date       | Amount           | 7,226.00     |
|   | 31.05.2022 | 4.00             |              |
|   | 02.06.2022 | 3,704.00         |              |
|   | 13.03.2023 | 3,518.00         |              |
|   |            | <b>7,226.00</b>  |              |
| Amount Diffrence                                  |            |                  |              |
|   |            | Passbook         | Cashbook     |
|   | 13.05.2022 | 6,340.00         | 6,337.00     |
|   | 23.08.2022 | 435.00           | 762.00       |
|   | 28.03.2023 | 2,995.00         | 2,634.00     |
|   |            |                  |              |
| Adjustment Entry (as per Tally)                   |            |                  | 61,203.00    |
| Closing As Per Cash Book                          |            |                  | 18,48,217.00 |
|   |            |                  | 18,48,217.00 |

Date :  
Place : BHOPAL

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
जिला राजगढ़ (ब्या) म.प्र.

FOR RAHUL RAWAT & Co.  
Chartered Accountants

CA Rahul Rawat  
(Partner)



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

NAME OF ULB :- TALEN  
NAME OF AUDITOR :- RAHUL RAWAT & CO.

| Sl. No    | PARAMETERS                    | DESCRIPTION     |              |         |   | OBSERVATION IN BRIEF  | SUGGESTION |
|-----------|-------------------------------|-----------------|--------------|---------|---|---|------------|
|           |                               | Receipts in Rs. |              |         | % of Growth   |   |            |
|           |                               | 2021-22         | 2022-23      |         |   |   |            |
| 1         | Audit of Revenue              |                 |              |         |   |   |            |
|           | A. REVENUE COLLECTION         |                 |              |         |   |   |            |
| a.        | Property Tax                  | 5,33,059.00     | 6,43,953.00  | 20.80%  | Property tax collection has increased with good rate.                   | Council should effort to increase or maintain the recovery rate.  |            |
| b.        | Consolidated Tax              | 1,93,018.00     | 2,17,798.00  | 12.84%  | Consolidated tax collection has increased slightly.                     | Council should effort to increase the collection.   |            |
| c.        | Devlopment Cess               | 45,479.00       | 1,12,719.00  | 147.85% | Dvelopment cess collection has increased excellently.                   | Council should effort to maintain such a recovery rate.   |            |
| d.        | Education Cess                | 35,869.00       | 95,534.00    | 166.34% | Education cess collection has increased excellently.                    | Council should effort to maintain such a recovery rate.   |            |
| TOTAL (A) |                               | 8,07,425        | 10,70,004    |         |   |   |            |
|           | B. NON REVENUE COLLECTION     |                 |              |         |   |   |            |
| a.        | Rent of Land & Buliding/Shops | 1,09,00,385.00  | 84,03,618.00 | -22.91% | Rent collection has decreased with a considerable rate.                 | Council should take action towards increasing the revenue collection and pay attention for removing this negativity.  |            |
| b.        | Water Tax                     | 10,72,890.00    | 9,29,285.00  | -13.38% | Water tax collection has decreased slightly.                            | Council should take action towards increasing the revenue collection and pay attention for removing this negativity.  |            |
| c.        | Solid Wastage Management      | -               | -            | 0.00%   | No comments   | No comments   |            |
| d.        | Other Fees & Taxes            | 8,43,680.00     | 6,60,099.00  | -21.76% | Other Taxes and Fees collection has decreased with a considerable rate. | Council should take strict action towards generating the revenue and pay deep attention for removing this negativity. |            |
| TOTAL (B) |                               | 1,28,16,955     | 99,93,002    |         |   |   |            |

GRANT TOTAL (A) + (B) 1,36,24,380.00 1,10,63,006.00

मुख्य मगर पालिका अधिकारी  
नगर परिषद तलेन  
बिलास रुपागढ़ (बि.) म.प्र.





| Sr No. | PARAMETERS              | DESCRIPTION   | OBSERVATION IN BRIEF  | SUGGESTION  |
|--------|-------------------------|---|---|---|
| 2      | Audit of Expenditure    | Bills and vouchers were found with some irregularities.   | Bills were duly associated with the vouchers but some bills were found irregular and TDS related irregularities were also found.  | Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations. |
| 3      | Audit of Book Keeping   | We checked the books of records which maintained and made available for us during the audit by the Municipal Council.   | There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.   | Council should comply with the audit suggestions and pay deep attention in future prospective.                  |
| 4      | Audit of FDRs           | While Auditing, we found that there were 10 FDRs in the ULB as per Bank receipts for FDs.   | FDR register has been maintained but accrued interest is not accounted for.   | Register should be updated and accrued interest should be accounted for 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.<br>2. Tenders which were found during the audit have followed proper tendering procedures. | Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit. | Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.        |



मुख्य नगर पालिका अध्यक्ष  
नगर परिषद तलेन  
बिला राजन (आ) म.म.



|    |   |   |   |  |
|----|---|---|---|--|
| 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 approved 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. | 292.06%   | The total expenses are high in comparison of revenue receipts.  | Council should make more efforts to meet out the Expenditure form its Revenue Receipts.  |
| b  | Percentage of Capital Expenditure with respect to total Expenditure   | 21.65%  | The capital expenditures are lower in comparison of Total expenditures.   | Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets. |
| 8  | Whether all the temporary advances have been fully recovered or not.  | No there were no advances given during the current year.  | No observations   | No comments  |
| 9  | Whether bank reconciliation statement is being regularly prepared.  | BRS were prepared and found during the audit.   | No observations   | No comments  |

Date :

Place : Bhopal

मुख्य नगर पालिका अधिकारी  
नगर परिसर तलेन  
बिला रावनाथ (ब्या) म.प्र.

For RAHUL RAWAT & CO.  
Chartered Accountants





Revised Abstract Sheet For Reporting on Audit Paras  
2022-23 INCOME & EXPENDITURE INFORMATION

| Sr. No. | Division | District | ULB Name | ULB Type          | REVENUE RECEIPTS |                   |                    |                                 |                  |  |           | OTHER INCOME |
|---------|----------|----------|----------|-------------------|------------------|-------------------|--------------------|---------------------------------|------------------|--|-----------|--------------|
|         |          |          |          |                   | PROPERTY TAX     | OTHER TAX REVENUE | FEE & USER CHARGES | REVENUE FROM MUNICIPAL PROPERTY | ASSIGNED REVENUE | REVENUE GRANTS, CONTRIBUTION & SUBSIDIES | 12        |              |
| 1       | 2        | 3        | 4        | 5                 | 6                | 7                 | 8                  | 9                               | 10               | 11                                       | 12        |              |
| 1       | Bhopal   | Rajgarh  | Talen    | Municipal council | 643953.00        | 1434116.00        | 581319.00          | 8403618.00                      | 12835998.00      | 5984000.00                               | 535492.00 |              |

| CAPITAL RECEIPTS | CENTRAL FINANCE COMMISSION RECEIPTS | STATE FINANCE COMMISSION RECEIPTS | TOTAL      | REVENUE EXPENDITURE    |                         |                                 |                            |                |                            |      | OTHER CAPITAL EXPENDITURE | TOTAL EXPENDITURE |
|------------------|-------------------------------------|-----------------------------------|------------|------------------------|-------------------------|---------------------------------|----------------------------|----------------|----------------------------|------|---------------------------|-------------------|
|                  |                                     |                                   |            | ESTABLISHMENT EXPENSES | ADMINISTRATIVE EXPENSES | OPERATION & MAINTENANCE CHARGES | INTEREST & FINANCE CHARGES | OTHER EXPENSES | LOAN REPAYMENT (PRINCIPAL) | 24   |                           |                   |
| 13               | 14                                  | 15                                | 16         | 17                     | 18                      | 19                              | 20                         | 21             | 22                         | 23   | 24                        | 25                |
| 0.00             | 10496000.00                         | 2008000.00                        | 6850752.00 | 30418496.00            | 17460796.00             | 2099814.00                      | 16413733.00                | 8287.00        | 3477019.00                 | 0.00 | 10902357.00               | 50362006.00       |

Date :  
Place : Bhopal

मुख्य नगर पालिका अधिकारी  
नगर परिषद तलेन  
बिस्मिल खन्ना (व्य.) म.प्र.

For RAHUL RAWAT & CO.  
Chartered Accountants  
CA Rahul Rawat  
(Partner)