

MUNICIPAL COUNCIL TIMARNI

District Harda

AUDIT REPORT- 2019-20



*Pratibha K. Sharma & Co.,
Chartered Accountant*



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, IInd Floor, Samath 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 31st March 2020, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

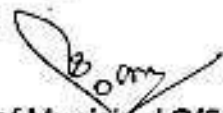
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

UDIN:- 20076883AAAAHE6419


Chief Municipal Officer
Nager Panchayat
TIMARNI


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

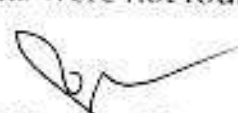
AUDIT OBSERVATIONS

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.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, the bills and vouchers given to us were correct according to books. However some irregularities were found during the audit of vouchers, are as follow -
 - ✶ • Amount of Rs. 13318/- was paid on 01-04-19 through voucher no. 19 for tiles work but note sheet and stock entry on the bill were not found on record.
 - ✶ • Rs. 2800, 950, 650 & 950 were paid to Super Tractor Garage on 01-08-19 through vouchers no. 527, 528, 529 & 530 respectively but bills were not found on record.


Chief Municipal Officer

Nager Panchayat
TUMARNI

- Rs. 1900/- was paid to Shri Ambika Diesel on 01-08-19 through voucher no. 531 but bill was not available on record.
- ✶ Pipes were purchased and paid Rs. 98000/- to Agrawal Sales Agency on 18-07-19 through voucher no. 485 but note sheet was not available on record.
- ✶ Rs. 96512/- was paid to Hakimi Agencies on 18-07-19 through voucher no. 486. During the audit it was found that TIN was available on the bill instead of GSTN but yet 18% GST amount was mentioned on the bill.
- ✶ No mistake was found in monthly balance of the Cash Book.
- 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.
- 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.


Chief Municipal Officer
Nager Panchayat
TIMARNI



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 follow -

Accounts Department

Audit observations about accounts department are as follows -

- ✗ Accountant cash book was found completed only up to 30-09-19, after this online cash book was maintained not manually.
- ✗ ☐ Opening balances were not mentioned on cash book.
- ✗ ☐ One single consolidated balance was found instead of separate account wise balances.
- ☐ FDR register was not maintained.
- ☐ Income & Expenditure ledgers were not maintained.
- ☐ SD & EMD registers were not maintained.

Store Department

- ☐ Since last year's store records were not available so we are unable to comment upon the opening balances of the materials.
- ☐ Diesel Register was not found during the audit.
- ☐ Fixed Assets Register was not maintained.
- ☐ Demand letters were not obtained for issuing the materials from store.


Chief Municipal Officer
Nager Panchayat
TIMARNI



Revenue Department

- According to the store records, Collection books were not submitted back to store department.
- Cashier cash book was not issued from stock department. Signatures of CMO & Store keeper, store keeper's seal and page certification was not found on the cash book.
- We have not been made available all the revenue records so we are unable to comment upon the revenue sources.

Sanitation Department

- During the audit, there was no any record found for usage of materials, chemicals issued by store department.
- Log books were not found.
- Registrations of vehicles were not found.
- Vehicle repairing register and light repairing register were not maintained.

Since no records found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- Repairing of motor pumps, hand pumps, pipe lines couldn't be verified because of non maintenance of records.
- No record of chemical usage was found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.


Chief Municipal Officer
Nager Panchayat
TIMARNI

PWD Department

- Construction Register was not maintained by the ULB.

Audit of FDRs

- While Auditing, we found that there were some FDR's at the end of the year

S.No	Name of Bank	Amount
01.	BOM-1058	27,00,768/-
02.	Sanchit Nidhi	1,24,37,067/-
03.	Gramin Bank-2121	1,11,29/-
04.	MF-	1,80,66,210/-

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 that proper tendering process had been followed by the ULB.
- No Bank guarantee has been received.

Audit of Grants & Loans

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


Chief Municipal Officer
Nager Panchayat
TIMARNI

- We examined all the grants received from the Central/State government and its utilization which were made available to us during the audit.
- 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.



Chief Municipal Officer
Nager Panchayat
TIMARNI

For PRAMOD K. SHARMA & CO.

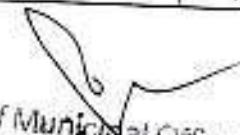
Chartered Accountant



Pramod Kumar Sharma
(Partner)

**Balance Sheet of Municipal Council Timarni
as on 31st March 2020**

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund				
	Unmarked Funds	B-1	1,60,87,540.27	1,60,87,540	5,32,81,239
	Reserves	B-2	-	-	-
	Total Reserve & Surplus	B-3	6,60,57,601.73	8,21,45,142.00	5,39,22,779
A2	Grants, Contributions for specific purposes	B-4		5,50,16,158.00	10,72,04,017
A3	Loans				
	Secured loans				
	Unsecured loans	B-5		1,02,74,998.00	1,07,65,471
	Total Loans	B-6		1,02,74,998	1,07,65,471
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			14,74,36,298	14,93,25,416
B	APPLICATION OF FUNDS				
B1	Fixed Assets				
	Gross Block	B-11			
	Less: Accumulated Depreciation		9,46,11,348.25		8,48,42,448
	Net Block		4,51,55,945.00		3,64,16,425
	Capital work-in-progress		4,94,55,403.25		4,84,26,023
	Total Fixed Assets			4,94,55,403	4,84,26,023
B2	Investments				
	Investment - General Fund				
	Investment - Other Funds	B-12			
	Total Investments	B-13		3,33,15,304.62	3,10,24,161
B3	Current assets, loans & advances				
	Stock in hand (Inventories)				
	Sundry Debtors (Receivables)	B-14			
	Gross amount outstanding	B-15	55,07,020.42		
	Less: Accumulated provision against bad and doubtful Receivables		-		
	Prepaid expenses			55,07,020.42	86,04,681
	Cash and Bank Balances	B-16			
	Loans, advances and deposits	B-17	6,59,42,985.71	6,59,42,986	6,77,09,733
	Total Of Current Assets	B-18		1,04,000	52,000
				7,15,54,006	7,63,66,414
B4	Current Liabilities and Provisions				
	Deposits received				
	Deposit works	B-7	31,46,734	31,46,734	32,73,403
	Other liabilities (Sundry Creditors)	B-8	1,64,269	1,64,269	1,44,205
	Provisions	B-9	28,59,670	28,59,670	26,89,978
	Total Current Liabilities	B-10	7,17,743	7,17,743	3,83,595
				68,88,416	64,91,181
B5	Net Current Assets (Sub Total (B3) - Sub Total (B4))			6,46,65,590	6,98,75,233
C	Other Assets	B-19			
D	Miscellaneous Expenditure (to the extent not written off)	B-20			
	TOTAL: APPLICATION OF FUNDS (B1+B2+B3+B4+B5+C+D)			14,74,36,298	14,93,25,416


Chief Municipal Officer
Nager Panchayat
TIMARNI

as on 31st March 2018

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Buster Services	Commercial Projects	General Account	Total
310	Balance as per last account						
	Additions during the year					5,32,81,239	5,32,81,239
31090-02	+ Surplus for the year						
	+ Transfers					38,976	38,976
	Total (Rs.)						
	Deductions during the year					5,33,20,215	5,33,20,215
	+ Deficit for the year						
	+ Transfers					3,48,66,751	3,48,66,751
	Total (Rs.)					23,65,923	23,65,923
310	Balance at the end of the current year					3,72,32,675	3,72,32,675
						1,60,87,540	1,60,87,540

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 Fund						
+ Appreciation in Value of Special						
+ Other addition (Specify nature)						
Total (b)						
(c) Payments out of funds						
(i) Capital expenditure on						
+ Fixed Asset						
+ Others						
(ii) Revenue Expenditure on						
+ Salary, Wages and allowances etc						
+ Rent/Other administrative charges						
(iii) Other						
+ Loss on disposal of Special						
+ Diminution in Value of Special						
+ Transferred to Municipal Fund						
Total (c)						
Net Balance of Special Funds (a +						

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	1,60,55,924	97,68,900	4,58,24,824		4,58,24,824.25
31211	Capital Reserve	1,78,66,854	23,65,923	2,02,32,777		2,02,32,777
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve					
31260	Revaluation Reserve					
	Total Reserve funds	5,39,22,778.52	1,21,34,823	6,60,57,601.73		6,60,57,601.73

Chief Municipal Officer
Mater Paritosh

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,28,09,681	1,85,46,247	-	-	-	3,13,55,928
(b) Additions to the Grants *						
* Grant received during the year	2,60,97,000	2,39,50,421	-	-	-	5,00,47,421
* Interest/Dividend earned on Grant	-	-	-	-	-	-
* Profit on disposal of Grant	-	-	-	-	-	-
* Appreciation in Value of Grant	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	2,60,97,000	2,39,50,421	-	-	-	5,00,47,421
Total (a + b)	3,89,06,681	4,24,96,668	-	-	-	8,14,03,349
(c) Payments out of funds						
* Capital expenditure on Fixed	1,39,50,000	1,24,37,191	-	-	-	2,63,87,191
* Capital Expenditure on Other	-	-	-	-	-	-
* Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
* Other	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
* Other administrative charges	-	-	-	-	-	-
Total (c)	1,39,50,000	1,24,37,191	-	-	-	2,63,87,191
Net balance at the year end (a+b)-	2,49,56,681	3,00,59,477	-	-	-	5,50,16,158

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies	10274998	1,07,65,471
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	1,02,74,998	1,07,65,471

Schedule B-6: Unsecured Loans

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


 Principal Officer
 Panchayat
 TILWARI

16

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From Revenues	3084214	3134113
34030	From staff	62520	139290
34080	From Others	-	-
	Total deposits received	31,46,734	32,73,403

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				
34120	Electrical works		30		30
34180	Others				
	Total of deposit works	1,44,205	20,034		1,64,239
		1,44,205	20,664		1,64,269

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due	2859670	2689978
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	28,59,670	26,89,978

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest	717743	383595
36030	Provision for Other Assets		
	Total Provisions	7,17,743	3,83,595


 Chief Municipal Officer,
 Nager Panchayat
 TIMARNI



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year
		3	4	5	6	7	8	9	10	11
41010	Land	-	-	-	-	-	-	-	-	-
41011	Leach & Pond	-	-	-	-	-	-	-	-	-
41020	Buildings	1,15,07,028	-	-	1,15,07,028	24,26,534	3,81,568	-	28,10,102.00	86,96,926
	Infrastructure Assets									
41030	Roads and Bridges	4,20,50,325	33,71,234	-	4,54,21,559	2,44,83,201	58,68,625	-	3,03,51,826.00	1,50,69,733
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-
41031	Sewerage and drainage	1,97,66,334	7,77,674	-	2,05,44,008	62,08,412	13,43,678	-	75,52,090.00	1,29,91,918
41032	Water ways	34,19,136	16,85,927	-	51,05,063	2,76,277	1,42,070	-	4,18,347.00	46,86,716
41033	Public Lighting	1,01,625	6,21,118	-	7,22,743	40,652	41,218	-	81,870.00	6,40,873
	Lakes and Ponds	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	2,39,121	13,45,803	-	15,84,924	20,150	91,202	-	1,11,352.00	14,73,572
41050	Vehicles	68,36,335	13,56,692	-	81,93,027	27,47,048	7,51,467	-	34,98,515.00	46,94,512
41060	Office & other equipment	6,22,132	3,53,612.00	-	11,75,744	1,26,839	89,894	-	2,16,733.00	9,59,011
41070	Furniture, fixtures, fittings and electrical appliances	2,67,612	56,840	-	3,24,452	87,312	27,798	-	1,15,110.00	2,09,342
41080	Other fixed assets	33,800	-	-	32,800	-	-	-	-	32,800
	Total	8,48,42,448	97,68,900	-	9,46,11,348.25	3,64,16,425	87,39,520.00	-	4,51,55,945.00	4,94,55,403
41210	Work-in-progress	-	-	-	-	-	-	-	-	-
	Total	8,48,42,448	97,68,900.00	-	9,46,11,348.25	3,64,16,425	87,39,520	-	4,51,55,945.00	4,94,55,403



Chief Municipal Officer
Nager Panchayat
TIMAROLI

as on 31st March 2020

Schedule B-12: Investments - General Funds

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

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				
42190	• Accumulates Provision			33315304.62	31024160.53
	Total of Investments Other Fund			3,33,15,305	3,10,24,161

Schedule B-14: Stock in Hand (Inventories)

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

[Handwritten signature]
 For the purpose of
 the Bill of Materials

16

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	<u>Receivables for Property Taxes</u>				
	Less than 5 years	232985	-	2,32,985	293701
	More than 5 years*			-	
	Sub - total	2,32,985	-	2,32,985	2,93,701
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	2,32,985	-	2,32,985	2,93,701
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	1693323.68		16,93,324	1874640
	More than 3 years*				
	Sub - total	16,93,324	-	16,93,324	18,74,640
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	16,93,324	-	16,93,324	18,74,640
43130	<u>Receivable for Water Taxes</u>				
	Less than 3 years	668777		6,68,777	1535163
	More than 3 years*				
	Sub - total	6,68,777	-	6,68,777	15,35,163
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	6,68,777	-	6,68,777	15,35,163
43140	<u>Receivables for Rent</u>				
	Less than 3 years	2911934.74		29,11,935	4901176.84
	More than 3 years*				
	Sub - total	29,11,935	-	29,11,935	49,01,177
43150	<u>Receivables from Government</u>				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	55,07,020.42	-	55,07,020.42	86,04,680.84


 Sd/-
 Officer in Charge
 Accounts

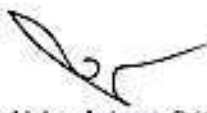


Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	65942985.71	67709732.79
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office	-	-
	Sub-total	6,59,42,985.71	6,77,09,732.79
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks		
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks		
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	6,59,42,985.71	6,77,09,732.79


 Chief Municipal Officer
 Nager Panchayat
 TANDUR



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	52,000	-	52,000	1,04,000
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	-	-	-	-
	Sub -Total	52,000	-	52,000	1,04,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and deposits	52,000	-	52,000	1,04,000

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		
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

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

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		
	Total Miscellaneous expenditure	-	-

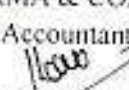

 Chief Municipal Officer
 Nagar Palika, ...
 ...

Timmarni Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	33,41,865.68
	Assigned Revenues & Compensation	IE-2	2,93,02,882
	Rental Income from Municipal Properties	IE-3	11,91,350.00
	Fees & User Charges	IE-4	5,75,870
	Sale & Hire Charges	IE-5	1,94,621
	Revenue Grants, Contributions & Subsidies	IE-6	1,66,18,291
	Income from Investments	IE-7	-
	Interest Earned	IE-8	21,81,536.03
	Other Income	IE-9	10,762
	Total - INCOME		5,34,17,177.71
B	EXPENDITURE		
	Establishment Expenses	IE-10	3,72,98,370
	Administrative Expenses	IE-11	68,72,577
	Operations & Maintenance	IE-12	1,74,77,050
	Interest & Finance Expenses	IE-13	5,570.74
	Programme Expenses	IE-14	12,16,561
	Revenue Grants, Contributions & subsidies	IE-15	1,66,18,291
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		87,39,520
	Total - EXPENDITURE		8,82,27,939.74
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(3,48,10,762.03)
D	Add/Less: Prior period Items (Net)	IE-18	(12,078)
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(3,48,22,840.03)
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(3,48,22,840.03)

Place


Chief Municipal Officer
Nager Panchayat
TIMARNI

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant

Pramod K. Sharma

Schedule IE - I : Tax Revenue

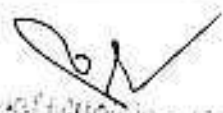
Account Code	Particulars	Current year (Rs.)
11001	Property tax	16,61,345
11002	Water tax	7,54,419
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	1,08,791
11011	Advertisement tax	1,62,702
11012	Pilgrimage Tax	-
11013	Export Tax	-
11031	Consolidates Tax	-
11051	Octroi & Toll	-
11080	Other taxes	6,46,376
0	Sub-total	33,33,633
11090	Less: Tax Remissions and Refund [Schedule IE- I (a)]	8,233
	Sub-total	8,233
	Total tax revenue	33,41,865.68

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	5,68,000
12020	Compensation in lieu of Taxes / duties	2,87,34,882
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	2,93,02,882


Chief Executive Officer
Nager Panchayat
T.M. Nagar

16

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	11,91,350
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	-
	Sub-Total	
13090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total Rental Income from Municipal Properties	11,91,350.00

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	83,725
14011	Licensing Fees	51,549
14012	Fees for Grant of Permit	2,29,276
14013	Fees for Certificate or Extract	1,415
14014	Development Charges	15,374
14015	Regularization Fees	24,100
14020	Penalties and Fines	6,864
14040	Other Fees	-
14050	User Charges	83,666
14060	Entry Fees	78,011
14070	Service / Administrative Charges	1,890
14080	Other Charges	-
	Sub-Total	5,75,870
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total income from Fees & User Charges	5,75,870

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	77,696
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	1,16,925
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	1,94,621


Chief Municipal Officer
Nager Panchayat
Flawen

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	1,66,18,291
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	1,66,18,291.00

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	-
	Total Income from Investments	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	21,81,536.03
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	21,81,536

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	1,536
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	9,226
	Total Other Income	10,762


Chief Municipal Officer
Nager Panchayat
TIMARNI

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	3,28,09,317
21020	Benefits and Allowances	29,35,216
21030	Pension	-
21040	Other Terminal & Retirement Benefits	15,53,837
	Total establishment expenses	3,72,98,370.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	1,72,319
22011	Office maintenance	1,73,358
22012	Communication Expenses	1,11,042
22020	Books & Periodicals	1,40,446
22021	Printing and Stationery	8,02,095
22030	Traveling & Conveyance	22,04,174
22040	Insurance	1,04,331.00
22050	Audit Fees	5,00,000
22051	Legal Expenses	39,500
22052	Professional and other Fees	4,12,600
22060	Advertisement and Publicity	8,28,776
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	13,83,936
	Total administrative expenses	68,72,577.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	55,12,424
23020	Bulk Purchases	41,14,859
23030	Consumption of Stores	-
23040	Hire Charges	5,75,844
23050	Repairs & maintenance -Infrastructure Assets	41,91,155
23051	Repairs & maintenance - Civic Amenities	5,23,388
23052	Repairs & maintenance - Buildings	10,71,327
23053	Repairs & maintenance - Vehicles	8,27,931
23054	Repairs & maintenance - Furnitures	1,71,283
23055	Repairs & maintenance - Office Equipments	2,37,432
23056	Repairs & maintenance - Electrical Appliances	96,453
23059	Repairs & maintenance - Others	4,000
23080	Other operating & maintenance expenses	1,50,954
	Total operations & maintenance	1,74,77,050.00


Chief Municipal Officer
Nager Panchayat
TIMARNI

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)
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	5,570.74
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	5,570.74

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	3,16,802
25020	Own Programs	8,99,759
25030	Share in Programs of others	-
	Total Programme Expenses	12,16,561

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	1,66,18,291
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	1,66,18,291

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	-
	Total Provisions & Write off	-


Chief Municipal Officer
Nager Panchayat
TIMARNI



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	-
	Total Miscellaneous expenses	-

Schedule IE-18: Prior Period Items (Net)

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

Date :
Place :


Chief Municipal Officer
Nager Panchayat
TIMARNI

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant


Pramod K. Sharma
(Partner)

Timmarni Municipality Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance		6,77,09,732.79				
	Balances with Banks/Treasury (including in designated bank accounts)						
	Operating Receipts						
	Tax Revenue	RP - 1	17,96,912.95	210	Operating Payments	RP - 10	3,18,58,795.00
	Assigned Revenues & Compensations	RP - 2	2,93,02,892.00	220	Establishment Expenses	RP - 11	52,85,411.00
110	Rental income from Municipal Properties	RP - 3	9,70,551.00	230	Administrative Expenses	RP - 12	1,70,18,080.00
120	Fees & User Charges	RP - 4	5,75,870.00	240	Operations and Maintenance	RP - 13	5,570.74
130	Sale & Hire Charges	RP - 5	1,94,621.00	250	Interest & Finance Charges	RP - 14	9,44,683.00
140	Revenue Grants, Contributions & Subsidies	RP - 6		260	Programme Expenses	RP - 15	1,66,18,291.00
150	Income from Investments	RP - 7		270	Revenue Grants, Contributions & Subsidies	RP - 16	
160	Interest Earned	RP - 8	21,81,536.00	271	Purchase of Stores	RP - 17	
170	Other Income	RP - 9	10,76,200.00	285	Miscellaneous expenses		12,078.00
171	Prior Period				Prior Period		
180	Non-Operating Receipts				Non-Operating Payments		
185	Deposits Received	RP - 19		330	Loans Received	RP - 30	4,90,473.00
	Grants and contribution for specific purposes	RP - 20	5,00,47,421.00	331	Refund of Deposits		
340	Other Liabilities			35010	Payment to Sundry Creditors	RP - 24	65,94,828.00
320	Sale proceeds from Assets		2,68,859.00	31150	Reserve Fund Paid	RP - 25	
350	Realisation of Investment - General Fund			32080	Grants and contribution for specific purposes Payments	RP - 27	3,83,595.00
35040-01	Realisation of Investment - Other Funds			36010	Provision for expenses		97,68,900.00
35040-02	Deposit works			410	Acquisition / Purchase of Fixed Assets	RP - 26	2,68,388.00
35040-02	Revenue Collected in Advance		20,06,400.00	340	Deposit works		
341	Loans & Advances to Employees (recovery)			421	Investments - General Fund		
35041	Other Loans & Advances (recovery)	RP - 29			Investments - Special Fund		3,33,15,304.62
				420	Stock in hand		



Chief Municipal Officer
Nager Panchayat
TIMARNI

	Investments - Other Investment		3,10,24,160.53	430	Repayment of Loans, Advances	RP - 18	
	Debtors (receivable)	RP - 23	48,63,412.15	430	Prepaid Expenses		
921	Loans Received	RP - 30	-		Earmarked Fund Paid	RP - 21	
931	Earmarked Funds		-	46010	Other Loans & Advances	RP - 29	3,23,878.00
330	Municipal Fund		(4,935.35)		Closing Balances		
311	diff. amount				Cash balances including Imprest Balance		
310					Balances with Banks/Treasury (including in designated bank accounts)		6,59,42,985.71
	TOTAL		18,88,31,269.07		TOTAL		18,88,31,269.07

FOR PRAMOD K. SHARMA & CO,
Chartered Accountant



Chief Municipal Officer
Nager Panchayat
TIMARNI

Date :
Place :

Timarni Municipal Council

**Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2019 to 31/03/2020**

Schedule RP - 1: Tax Revenue

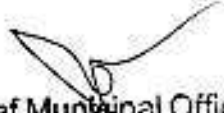
Account Code	Particulars	Current year 2019-20 (Rs.)
11001	Property Tax	1,16,907.00
11002	Water Tax	4,69,148.00
11003	Sewerage Tax	4,19,398.95
11005	Lighting Tax	-
11011	Advertisement Tax	1,62,702.00
11010	professional tax	1,08,791.00
11012	Pilgrimage Tax	-
11013	Export Tax	-
11041	Education Tax	1,45,702.00
11080	Other Taxes	3,66,031.00
11090	Tax	8,233.00
	Total Tax Revenue	17,96,912.95

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current year 2019-20 (Rs.)
12010	Taxes and Duties collected by others	5,68,000.00
12020	Compensation in lieu of Taxes / duties	2,87,34,882.00
12030	Compensations in lieu of Concessions	-
	Total Assigned Revenues & Compensation	2,93,02,882.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code	Particulars	Current year 2019-20 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	8,44,573.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	1,18,159.00
13040	Rent from lease of lands	7,819.00
13080	Other rents	-
	Sub-Total	9,70,551.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Rental Income from Municipal Properties	9,70,551.00


 Chief Municipal Officer
 Nager Panchayat
 TIMARNI

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

Account Code.	Particulars	Current year 2019-20 (Rs.)
14010	Empanelment & Registration Charges	83,725.00
14011	Licensing Fees	51,549.00
14012	Fees for Grant of Permit	2,29,276.00
14013	Fees for Certificate or Extract	1,415.00
14014	Development Charges	15,374.00
14015	Regularization Fees	24,100.00
14020	Penalties and Fines	6,864.00
14040	Other Fees	83,666.00
14050	User Charges	78,011.00
14060	Entry Fees	-
14070	Service / Administrative Charges	1,890.00
14080	Other Charges	-
	Sub-Total	5,75,870.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Income from Fees & User Charges	5,75,870.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2019-20 (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	77,696.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	1,16,925.00
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	1,94,621.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-


 Chief Municipal Officer
 Nagar Palika
 Jashpur



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

Account Code.	Particulars	Current year 2019-20 (Rs.)
14010	Empanelment & Registration Charges	83,725.00
14011	Licensing Fees	51,549.00
14012	Fees for Grant of Permit	2,29,276.00
14013	Fees for Certificate or Extract	1,415.00
14014	Development Charges	15,374.00
14015	Regularization Fees	24,100.00
14020	Penalties and Fines	6,864.00
14040	Other Fees	83,666.00
14050	User Charges	78,011.00
14060	Entry Fees	-
14070	Service / Administrative Charges	1,890.00
14080	Other Charges	-
	Sub-Total	5,75,870.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Income from Fees & User Charges	5,75,870.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2019-20 (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	77,696.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	1,16,925.00
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	1,94,621.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-


Chief Municipal Officer
Jagpur Panchayat
JAWARIN

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current year 2019-20 (Rs.)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current year 2019-20 (Rs.)
17110	Interest from Bank Accounts	21,81,536.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	21,81,536.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current year 2019-20 (Rs.)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	1,536.00
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	9,226.00
	Total Other Income	10,762.00


Chief Municipal Officer
Nager Panchayat
TIMARNI



Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
21010	Salaries, Wages and Bonus	2,73,69,742.00
21020	Benefits and Allowances	29,35,216.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	15,53,837.00
	Total Establishment Expenses	3,18,58,795.00

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
22010	Rent, Rates and Taxes	1,72,319.00
22011	Office maintenance	1,73,358.00
22012	Communication Expenses	1,08,682.00
22020	Books & Periodicals	1,40,446.00
22021	Printing and Stationery	8,02,095.00
22030	Traveling & Conveyance	19,47,753.00
22040	Insurance	1,04,331.00
22050	Audit Fees	5,00,000.00
22051	Legal Expenses	39,500.00
22052	Professional and other Fees	4,12,600.00
22060	Advertisement and Publicity	8,28,776.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	55,551.00
	Total Administrative Expenses	52,85,411.00
	Less:- Administrative Income	-
	Net Administrative Expenses	52,85,411.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current year 2019-20 (Rs.)
23010	Power & Fuel	50,53,462.00
23020	Bulk Purchases	41,14,859.00
23030	Consumption of Stores	-
23040	Hire Charges	5,75,844.00
23050	Repairs & maintenance -Infrastructure Assets	41,91,155.00


Chief Executive Officer
Rajasthan Sahakar Board
Jaipur



23051	Repairs & maintenance - Civic Amenities	5,23,388.00
23052	Repairs & maintenance - Buildings	10,71,327.00
23053	Repairs & maintenance - Vehicles	8,27,931.00
23054	Repairs & maintenance - Furnitures	1,71,283.00
23055	Repairs & maintenance - Office Equipments	2,37,432.00
23056	Repairs & maintenance - Electrical Appliances	96,453.00
23059	Repairs & maintenance - Others	4,000.00
23080	Other operating & maintenance expenses	1,50,954.00
	Total Operations & Maintenance Expenses	1,70,18,088.00

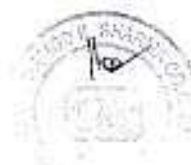
Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current year 2019-20 (Rs.)
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	5,570.74
24080	Other Finance Expenses	-
	Sub-Total	5,570.74
	Less: - Bank Charges	-
	Total Interest & Finance Charges	5,570.74

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
25010	Election Expenses	3,16,802.00
25020	Own Programs	6,27,881.00
25030	Share in Programs of others	-
	Total Programme Expenses	9,44,683.00


 Chief Municipal Officer
 Nager Panchayat
 TIMARNI



Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)
26010	Grants [specify details]	1,66,18,291.00
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	1,66,18,291.00

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current year 2019-20 (Rs.)
430100	Stores	-
	Total Stores Purchased	-

Schedule RP - 17: Miscellaneous expenses

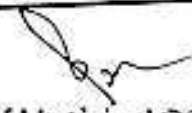
Account Code	Particulars	Current year 2019-20 (Rs.)
2716001	Penalty And Fine	-
	Total Miscellaneous Expenses	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current year 2019-20 (Rs.)
3312000	Loan from State Government	-
3313000	Loan from Other Government Agencies	-
	Total Loan Repaid	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current year 2019-20 (Rs.)
3401011	Security Deposit from Contractor	81,740.00
3401011	With Held & SD	-
3402000	Revenue Deposit	29,680.00
3408000	Other Deposit	-
	Total	1,11,420.00
	Less - Deposit Rec. EMD & SD	-
	Net Deposits Received	1,11,420.00


 Chief Municipal Officer
 Nager Panchayat
 TIMARNI



Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current year 2019-20 (Rs.)
320100	Grant from Central Government	2,60,97,000.00
320200	Grant from State Government	2,39,50,421.00
320300	Grant from Other Govt. Agencies	-
	Other Grant	-
	Total	5,00,47,421.00
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	5,00,47,421.00

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current year 2019-20 (Rs.)
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust or Agency Fund	-
	Total Earmarked Fund Paid	-
	Less: Samajik Suraksha Pension	-
	Net Earmarked Fund Paid	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current year 2019-20 (Rs.)
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	Total Deposit Work	-
	Less: Payment	-
	Net Deposit Work	-


Chief Municipal Officer
Nager Panchayat
TIMARNI



Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current year 2019-20 (Rs.)
4311000	Property Taxes	13,07,995.57
4313000	Fees & User Charges	7,32,258.00
4314000	Other Sources	22,10,041.10
4312005	Other Taxes	6,13,117.48
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	48,63,412.15

Schedule RP - 24: Payment to Sundry Creditors

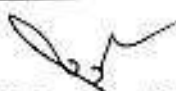
Account Code	Particulars	Current year 2019-20 (Rs.)
3501000	Creditors	-
3501100	Employee Liabilities	48,24,641.00
3501300	Telephone bill outstanding	-
3501302	Electricity bill outstanding	-
3502000	Recoveries Payable	16,83,453.00
3503000	Govt. Dues Payable	-
3504100	Advance collection of revenue	86,734.00
3508000	Other Miscellaneous	-
3501031	Lok Swasthya Yantri Vihag (PHE)	-
	Total Payment to Creditors	65,94,828.00

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current year 2019-20 (Rs.)
3115000	General Fund	-
	Total Reserve Funds Paid	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current year 2019-20 (Rs.)
4101000	Land	-
4102000	Building including Class-II Civil Structures	-
4103000	Roads & Bridges	-
4103100	Sewerage & Drainage	-


Chief Municipal Officer
Nager Panchayat
TIMARNI



4103200	Water Ways	-
4103300	Public Lighting	-
4104000	Plant & Machinery	13,45,803.00
4105000	Vehicle	13,56,692.00
4106000	Office & Other Equipments	5,53,612.00
4107000	Furniture & Fixtures	56,840.00
4108000	Other Fixed Assets	-
4120000	Work in Progress	64,55,953.00
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	Total Acquisition/Purchase of Fixed Assets	97,68,900.00

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current year 2019-20 (Rs.)
3202022	CM Drinking Water Programme	-
	Less:-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current year 2019-20 (Rs.)
4601000	Loan & Advances to Workers	3,23,878.00
4604000	Advances to Suppliers & Contractors	-
4608000	TDS on Interest (FDRs)	-
	Other Receivable	-
	Sub-Total	3,23,878.00
	Less:- Advances to Employee	-
	Net Loans & Advances	3,23,878.00

Schedule RP - 30 Loan Received

Account Code	Particulars	Current year 2019-20 (Rs.)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	-
33050	Loan From Bank and Other Financial Institutions	4,90,473.00
	Total Loan Repaid	4,90,473.00


 Chief Municipal Officer
 Nager Panchayat
 TIMARNI


 16

REVISED ABSTRACT SHEET FOR REPOTON ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2018-19	2019-20	% of Growth		
1	Audit of Revenue					
A. REVENUE COLLECTION						
a.	Property Tax	11,36,440	1,16,907.00	-89.71%	Property Tax collection has decreased poorly.	Council Should take strict action for removing this negativity and increasing the collection of revenue.
b.	Consolidated Tax	3,79,083	4,19,399.00	10.64%	Tax collection has increased.	Council Should take action for removing this negativity in collection of revenue.
c.	Development Cess	3,54,988	-	-100.00%	Development cess is nothing in collection	Council Should pay deep attention towards collection of cess and take necessary steps to generate and maintain high collection rate in the up coming years.
d.	Education Cess	1,80,364	1,45,702.00	-19.22%	Tax collection has decreased	Council Should take action for removing this negativity in collection of revenue.
TOTAL (A)		20,51,055	6,82,008			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	5,68,815.00	9,70,551.00	70.63%	Rent collection has increased.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	94,847	4,69,148.00	394.64%	Collection of Water Tax Revenue has increased gracefully.	Council Should keep on working to maintain such a high collection of revenue.
c.	Solid Waste Management	-	-	0.00%		
d.	Other Fees & Taxes	9100.00	6,45,757.00	6996.23%	Other collections have decreased	Council Should keep on working to maintain such a high collection of revenue.
TOTAL (B)		6,72,762	20,85,456			

GRANT TOTAL (A) + (B) 27,23,817.00 27,67,464.00



Chief Municipal Officer
Nager Panchayat
TIMARNI

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some irregularities were found regarding bills 02. Voucher files were found without note sheets for payment details.	01. During the audit, some bills and vouchers were found with irregularities which were suggested for rectification and for paying attention in future regarding bills and vouchers. [For more details Refer Observation sheet]	01. 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.	01. 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 there were four FDRs in the ULB at the year end.	01. FDR register was not maintained 02. No other reportable observation was found. [For more details Refer Observation sheet]	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	1. As per our observations, ULB has followed proper tendering process.	Proper Files/ Records should be maintained for Tenders & Bids and proper process should be followed.



Chief Municipal Officer
Nager Panchayat
TIMARNI

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.
8	Any Other			
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.	853.06%	No Such Major Observation found	The Total Expenses is very High in comparison 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	7.95%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.

Date: _____
Place : Bhopal

Chief Municipal Officer
Nager Panchayat
TIMARNI

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
No. : 076883

कार्यालय नगर परिषद टिमरनी जिला-हरदा म.प्र.

☎ 07573-230239

E-mail ID: cmotimarni@mpurban.gov.in

क्रमांक / लेखा / आडिट / शाखा / 293 / 2021

टिमरनी, दिनांक 15 / 2 / 2021

प्रति,

संयुक्त संचालक
नगरीय प्रशासन एवं विकास
नर्मदापुरम् संभाग होशंगाबाद

विषय :- नगरीय निकायों की सी.ए.आडिट रिपोर्ट वर्ष 2019-20 प्रेषित करने के संबंध में।
संदर्भ :- निकाय का पत्र क्रमांक / लेखा / आडिट / 2020 / 1734 टिमरनी दिनांक 24.09.2020

महोदय,

उपरोक्त विषयान्तर्गत एवं संदर्भित पत्र अनुसार नगर परिषद टिमरनी जिला हरदा का वित्त वर्ष 2019-20 के लेखाओं का सी.ए.द्वारा संपरीक्षा कार्य कराया जाकर आडिट रिपोर्ट 02 प्रति में आपके कार्यालय में दिनांक 28/09/2020 को जमा करा दी गई है। पुनः छायाप्रति एक नग एवं पावती की छायाप्रति पत्र के साथ संलग्न कर सादर प्रेषित है।

संलग्न :- उपरोक्तानुसार।


मुख्य नगर पालिका अधिकारी
नगर परिषद टिमरनी

016

कार्यालय नगर परिषद टिमरनी जिला-हरदा म.प्र.

07573-230239

E-mail ID. cmotimarni@mpurban.gov.in

क्रमांक / लेखा / आडिट / 2020 / 1734
प्रति,

टिमरनी, दिनांक 24/09/2020

✓ संयुक्त संचालक
नगरीय प्रशासन एवं विकास
नर्मदापुरम् संभाग होशंगाबाद

विषय :- नगरीय निकायों के वित्त वर्ष 2019-20 के लेखाओं की संपरीक्षा चाटर्ड एकाउटेन्ट के द्वारा कराए जाने के संबंध में।
संदर्भ :- दूरभाष पर हुई चर्चा अनुसार।

महोदय,

उपरोक्त विषयान्तर्गत लेख है कि नगर परिषद टिमरनी का वित्त वर्ष 2019-20 के लेखाओं का संपरीक्षा कार्य कार्यालय द्वारा नियुक्त चाटर्ड एकाउटेन्ट से कराया गया है। जिसकी संपरीक्षा रिपोर्ट (आडिट रिपोर्ट) प्रतिवेदन 02 प्रतियों में संलग्न कर सादर प्रेषित है।

संलग्न :- 02 प्रति आडिट रिपोर्ट।

o/c

मुख्य नगर पालिका अधिकारी
नगर परिषद टिमरनी

पृ. क्रमांक / लेखा / आडिट / 2020 / 1735
प्रतिलिपी :-

टिमरनी, दिनांक 24/09/2020

1. आयुक्त महोदय नगरीय प्रशासन शिवाजी नगर म.प्र. भोपाल की ओर सूचनार्थ सादर प्रेषित।



o/c

मुख्य नगर पालिका अधिकारी
नगर परिषद टिमरनी

Municipal Council Timarni
BANK RECONCILIATION STATEMENT (बैंक समाधान पत्रक)

Perticuler	Balance As Per Bank Book As on 31-3-20	Balance As Per Cash Book As on 31-3-20
01 BOB 170	68,21,081.30	68,21,081.30
02 BOB CM Infra 244	28,98,025.30	28,98,025.30
03 BOB Timarni 2459	26,90,931.00	26,90,931.00
04 BOI 0511	63,43,583.24	63,43,583.24
05 Sanchit Nidhi 2702	14,52,126.97	14,52,126.97
06 BOI 6586	32,57,802.00	32,57,802.00
08 BOM Jal Awardhan 30734	70,69,175.00	70,69,175.00
09 Canara Bank A/c - 1216	25,13,179.00	25,13,179.00
10 CBI A/C-0262	11,96,490.25	11,96,490.25
11 CBI 154	83,48,781.12	83,48,781.12
12 CBI Jal Awardhan 5816	24,05,173.00	24,05,173.00
13 CBI 8852	10,35,988.00	10,35,988.00
14 CBI 9617	12,08,453.00	12,08,453.00
17 HDFC Bank	64,251.00	64,251.00
18 ICICI Bank 0019	17,90,482.00	17,90,482.00
20 Jila Sehkari Bank 4058	1,319.00	1,319.00
21 SBI 187	1,06,660.36	1,06,660.36
22 SBI 2201	9,440.32	9,440.32
23 SBI 198	23,06,140.87	23,06,140.87
24 SBI BANK 350	2,63,603.67	2,63,603.67
25 SBI A/C-1282	1,05,23,715.56	1,05,23,715.56
26 Union Bank 1239	34,45,776.00	34,45,776.00
27 UCO Bank 4332	1,90,807.75	1,90,807.75
Grand Total	6,59,42,985.71	6,59,42,985.71

