

# Rajesh Kumar Agrawal & Associates

2nd Floor JankiBhawan, Freeganj Ujjain (M.P)  
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## INDEPENDENT AUDITOR'S REPORT

To,

Nagar Parishad Tarana Dist Ujjain (M.P)

### 1. *Report on the Financial Statements:*


We have audited the accompanying financial statements of **Nagar Parishad Tarana** ("the Municipality ") - which comprise the receipt and payment and Income and Expenditure for the year ended 31<sup>st</sup> March 2022 for the year then ended, and notes to accounts.

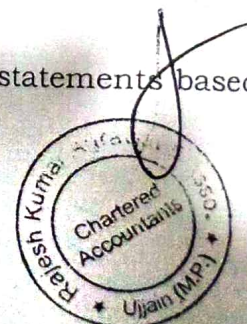
### 2. *Management's Responsibility for the Financial Statements:*

The Municipality Management is responsible preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Municipality in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the MP Nagar Pallika (Books and Financials ) Act 2018 for safeguarding the assets of the Municipality and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However in this case municipality is not in practice of maintaining balance sheet.

### 3. *Auditor's Responsibility:*

Our responsibility is to express an opinion on these financial statements based on our audit.

  
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We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Municipality for preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Municipality Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate (subject to notes on accounts, adverse opinion mentioned below and points mentioned in other respective section of audit ) to provide a basis for our audit opinion on the financial statements.

#### 4. Unqualified Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' give a true and fair view of the Receipts and Payments account of the Nagar Parishad Tarana for the year ended on as at 31st March 2022.

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Place: Ujjain

Date : 20.06.2022

For : Rajesh Agrawal & Associates

CA. Arpit Garg

Partner

MRN : 422583

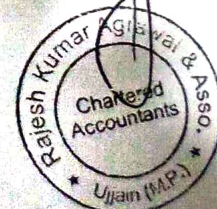
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## Annexure A

### Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. Amount of Rs 434108/- of grant has been shown in Other unknown grant in receipt and payment account . Details of same are not available with ULB.  
We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.  
We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a

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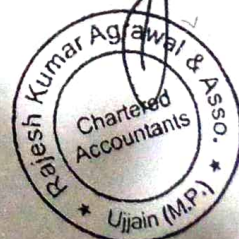
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proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.

4. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
5. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
6. Pass book for post office account not found.
7. On Sample verification of Tendors/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.
8. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.
9. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
10. Fixed asset register us not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.

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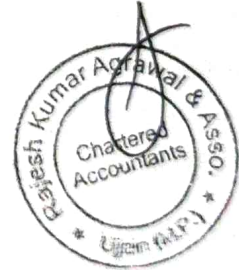
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11. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.

12. Since opening balances of Municipality fund, Capital receipt and liabilities, deposits, loans and advances and Capital expenditure are not available from inception so we cannot comment upon accuracy of Balance sheet . We do not certify accuracy of balance sheet because of non - availability of proper opening balances since inception. Attachment of balance sheet is only for the purpose of ULB and Audit report requirement.

We Suggest that proper balance sheet under double entry system of accounting should be maintained so that actual position of assets and liabilities can be ascertained.

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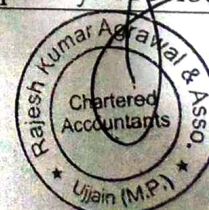
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## Annexure B

### AUDIT OF REVENUE

| S.No. | INDICATORS   | OBSERVATIONS  | REMARKS  |
|-------|--|---|--|
| (i).  | The Auditor is responsible for audit of revenue from various sources.  | We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2021-22 and details of various sources have been reported in Receipt & Payment Account.  | Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.   |
| (ii)  | Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts. | We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book. | In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.   |
| (iii) | Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar&  | Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - B-I".  | It was observed that Nagar Pallika is found slow in recovery of Samekit Kar Previous and Current FY, Water Tax Current and Previous FY, Nagariya Vikas Upkar Current Year and Shop Kiraya Previous Year. |

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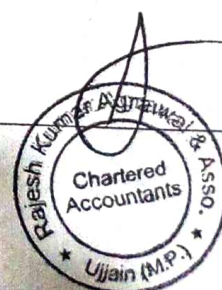
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|       | Other Tax as compared to previous year shall be part of Audit Report.  |  |   |
| (IV)  | Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO   | We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.   | No discrepancies observed.  |
| (V)   | Entries in Cash Book should be verified.   | It was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.  | The posting of receipts and payment should be done under proper heads.  |
| (VI)  | Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report. | Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Refer Annexure B-II | Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures. |
| (VII) | The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.  | We have done audit of FDR (Sanchit nidhi) and no discrepancies observed by us. It was found that TDS certificate were not available during the course of audit Therefore we are unable to comment upon that Interest recorded in books of accounts is of Gross Value   | Not Applicable  |

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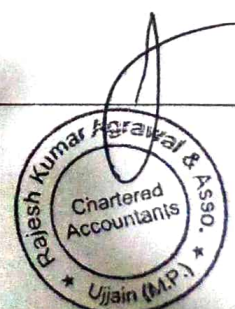
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|        |  | or Net Value.  |                 |
| (VIII) | The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO. | There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate. | Not Applicable. |

## AUDIT OF EXPENDITURE

| S.No  | INDICATORS   | OBSERVATIONS  | REMARKS   |
|-------|--|---|---|
| (I)   | The auditor is responsible for audit of expenditure under all the schemes.   | We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2021-22.   | ULB is not in a practice to book the expenses in Particular GL Codes. Therefore there are high chances of booking expenses in wrong head. |
| (II)  | The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.  | We have audited the expenditures incurred by the municipality by applying sample test check basis.  | No Discrepancies observed on our sample test basis observation.   |
| (III) | Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.   | We have verified the balance of the cash book.  | Double checking of the balances of the Cash book should be done to avoid differences.   |
| (IV)  | Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO. | While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. | It is advisable that municipality should book expenses/ payments in correct head.   |

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|        |   | Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme. |  |
| (V)    | Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.                            | We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.   | Not Applicable                             |
| (VI)   | During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.                  | We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.  | No discrepancies found.                    |
| (VII)  | All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit. | During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.  | All the expenses were properly sanctioned. |
| (VIII) | Auditor shall be responsible for verification of scheme project wise Utilization  | ULB has provided the Utilization Certificates for the purpose of audit.  | As per Audit of Grant and Loans.           |

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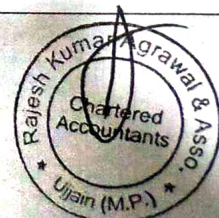
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|      | Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets. |  |   |
| (ix) | The auditor shall verify that all the temporary advances have been fully recovered.                   | No separate advance register has been maintained by ULB. | It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done. |

## AUDIT OF BOOK KEEPING

| S.No | INDICATORS   | OBSERVATIONS  | REMARKS   |
|------|--|---|---|
| (I)  | Auditor is responsible for audit of all the books of accounts as well as stores. | We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report. | The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly. |
| (II) | Auditor shall verify that all the books of accounts and stores are               | The books of Accounts are being maintained in Single Entry Accounting System by applying cash   | The books of accounts are being made in Single entry System based on  |

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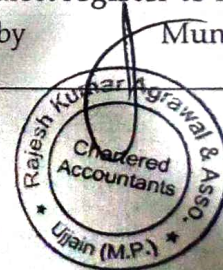
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|       | maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.  | system of Accounting.  | Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System. |
| (III) | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report. | No separate advance register has been maintained by ULB.   | It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.                              |
| (IV)  | The auditor shall verify that all the temporary advances have been fully recovered.  | No separate advance register has been maintained by ULB.   | It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.                              |
| (V)   | Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.  | Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.  | No discrepancies observed.   |
| (VI)  | Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.   | Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies have been observed. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.                         |
| (VII) | The Auditor shall verify the fixed assets register from the records & the  | During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.  | We Suggest that Fixed asset register to maintain by Municipality   |

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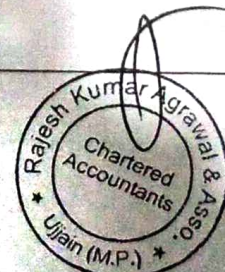
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|        | discrepancies shall be brought to the notice of CMO.   |   | indicating both Quantity and Value of fixed assets.    |
| (VIII) | The auditor shall reconcile the accounts of receipt and payments especially for project funds. | No receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same. | Balances of Grant Register are not properly inked out. |

## AUDIT OF FDR

| S.No  | INDICATORS  | OBSERVATIONS   | REMARKS                             |
|-------|---|--|-------------------------------------|
| (I)   | The auditor is responsible for audit of all FDR & TDR.  | During the course of our of audit we come across 2 FDR named in favour of Nagar pallika tarana and same has been physically verified by us.  | No discrepancies has been observed. |
| (II)  | Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.  | Proper records has been maintained by ULB of FDR.  | No discrepancies has been observed. |
| (III) | Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. | All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate. | No discrepancies were observed.     |
| (IV)  | Interest earned on FDR shall be verified from entries in the Cash Book.   | As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books. | No discrepancies observed.          |

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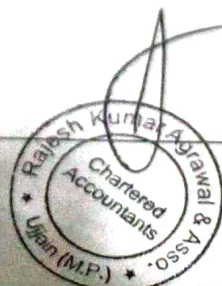


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## AUDIT OF TENDER/BIDS

| S.No  | INDICATORS   | OBSERVATIONS  | REMARKS  |
|-------|--|---|--|
| (I)   | The auditor is responsible for audit of all tenders/bids invited by ULB.   | We have audited tenders/ bids invited by the ULB -during the F.Y.2021-22 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts. | Mentioned in Notes to accounts.  |
| (II)  | Auditor shall check whether competitive tendering procedures are followed for all bids.  | By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.   | No discrepancies were observed.  |
| (III) | Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period. | We have verified the receipts of Bid processing fees/Tender fees on sample test basis.  | Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted. |
| (IV)  | The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.                   | As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.                  | No Such instances have been found.   |
| (V)   | The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be             | No bank guarantee has been issued/revoked during the year.  | Not Applicable   |

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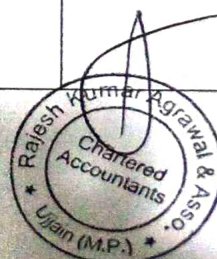
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|      | verified and brought to the notice of Commissioner/CMO.  |  |       |
| (VI) | The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB. | No such extension of BG has been found during the course of audit. | None. |

## AUDIT OF GRANTS & LOANS

| S.No  | INDICATORS   | OBSERVATIONS   | REMARKS                     |
|-------|--|--|-----------------------------|
| (I)   | Auditor is responsible for audit of Grants given by CG and its utilization.  | We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in Annexure - B- III "  | Refer Annexure B-III        |
| (II)  | Auditor is responsible for audit of Grants received from State Government and its Utilization.   | We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in Annexure - B- III "  | Refer Annexure B -III       |
| (III) | The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. | HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification. | No such instances observed. |

मुख्य नगर पालिका अधिकारी  
नगर परिवहन वसुधा वि. उज्जैन





# Rajesh Kumar Agrawal & Associates

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EMail : rajeshagrawal001@gmail.com



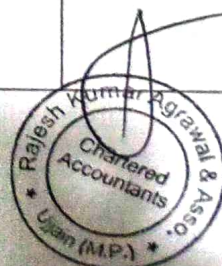
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ACCOUNTANTS

|      |  |  |       |
|------|--|--|-------|
|      | verified and brought to the notice of Commissioner/CMO.  |  |       |
| (VI) | The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB. | No such extension of BG has been found during the course of audit. | None. |

## AUDIT OF GRANTS & LOANS

| S.No  | INDICATORS   | OBSERVATIONS   | REMARKS                     |
|-------|--|--|-----------------------------|
| (I)   | Auditor is responsible for audit of Grants given by CG and its utilization.  | We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in Annexure - B- III "  | Refer Annexure B-III        |
| (II)  | Auditor is responsible for audit of Grants received from State Government and its Utilization.   | We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in Annexure - B- III "  | Refer Annexure B -III       |
| (III) | The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. | HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification. | No such instances observed. |

मुख्य नगर पालिका अधिकारी  
नगर पंचायत तलमना वि. उज्जैन





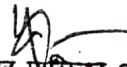
# Rajesh Kumar Agrawal & Associates

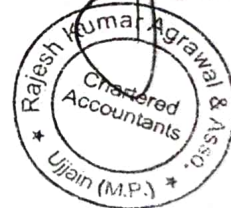
2<sup>nd</sup> Floor JankiBhawan, Freeganj Ujjain (M.P.)  
Mob : 9074173257  
EMail : rajeshagrawal001@gmail.com



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|      |  |   |                            |
|------|--|---|----------------------------|
|      | He shall also comment on the possible reasons for non-generation of the revenue.   |   |                            |
| (IV) | The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another. | Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants. | No such instances observed |

  
मुख्य नगर पालिका अधिकारी  
नगर पसेवद तरावा जि. बरगन





# Rajesh Kumar Agrawal & Associates



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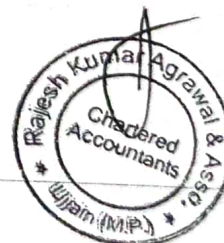
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ACCOUNTANTS

## Annexure-"B-I"

Comparative chart as required by Scope head 1 (subhead 3)

| Particulars                        | 2021-22 (A) | 2020-21    | % of growth |
|------------------------------------|-------------|------------|-------------|
| Sampatti Kar current year          | 1,15,234/-  | 83,200/-   | 38.50%      |
| Sampatti kar Previous year         | 1,21,424/-  | 1,09,970/- | 10.41%      |
| Samekit Kar Current year           | 1,25,842/-  | 1,66,307/- | -24.33%     |
| Samekit Kar Previous year          | 2,62,904/-  | 4,68,337/- | -43.86%     |
| Shiksha Upkar current year         | 24,272/-    | 17,014/-   | 42.66%      |
| Shiksha upkar Previous year        | 20,978/-    | 19,639/-   | 6.81%       |
| Water tax current year             | 1,75,283/-  | 2,25,790/- | -22.37%     |
| Water Tax receivables              | 4,40,870/-  | 6,99,680/- | -36.99%     |
| Nagariya Vikas upkar current year  | 42,406/-    | 26,850/-   | -57.94%     |
| Nagariya vikas upkar previous year | 38,915/-    | 31,108/-   | 25.10%      |
| Shop Kiraya Current year           | 3,21,599/-  | 2,17,020/- | 48.19%      |
| Shop Kiraya Previous year          | 7,21,419/-  | 7,04,606/- | -2.39%      |

मुख्य नगर पालिका अधिकारी  
नगर पंचायत ताराना जि. उज्जैन





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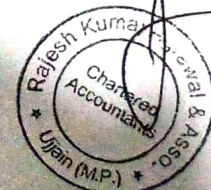
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## Annexure "B-II"

### Details Regarding Revenue collection against the Budgeted Targets

| S.No. | Particulars                 | Audited<br>Actual 20-21<br>(A) | Budget 21-22<br>(B) | Audited<br>Actual 2021-<br>22<br>(C) | Growth In<br>Budget as<br>compared<br>to 20-21 %<br>(B-<br>A)/A*100 | Actual<br>Achievement<br>2021-22 in<br>%<br>(C/B)*100 |
|-------|-----------------------------|--------------------------------|---------------------|--------------------------------------|---|---|
| 1     | Sampatti Kar current year   | 83,200/-                       | 36,41,700/-         | 1,15,234/-                           | 4277.04%  | 3.16%   |
| 2     | Sampatti kar Previous year  | 1,09,970/-                     | 29,20,991/-         | 1,21,424/-                           | 2556.17%  | 4.16%   |
| 3     | Samekit Kar Current year    | 1,66,307/-                     | 17,44,150/-         | 1,25,842/-                           | 948.75%   | 7.22%   |
| 4     | Samekit Kar Previous year   | 4,68,337/-                     | 31,04,309/-         | 2,62,904/-                           | 562.84%   | 8.47%   |
| 5     | Shiksha Upkar current year  | 17,014/-                       | 33,275/-            | 24,272/-                             | 95.57%  | 72.94%  |
| 6     | Shiksha upkar Previous year | 19,639/-                       | 73,205/-            | 20,978/-                             | 272.75%   | 28.66%  |
| 7.    | Water tax current year      | 2,25,790/-                     | 34,89,776/-         | 1,75,283/-                           | 1445.59%  | 5.022%  |
| 8.    | Water Tax receivables       | 6,99,680/-                     | 56,02,300/-         | 4,40,870/-                           | 700.69%   | 7.87%   |

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|     |                                       |            |             |            |          |        |
|-----|---------------------------------------|------------|-------------|------------|----------|--------|
| 9.  | Nagariya Vikas upkar<br>current year  | 26,850/-   | 61,892/-    | 42,406/-   | 130.51%  | 68.52% |
| 10. | Nagariya vikas upkar<br>previous year | 31,108/-   | 86,515/-    | 38,915/-   | 178.11%  | 44.98% |
| 11. | Shop Kiraya Current<br>year           | 2,17,020/- | 26,64,416/- | 3,21,599/- | 1127.72% | 12.07% |
| 12. | Shop Kiraya Previous<br>year          | 7,04,606/- | 29,95,416/- | 7,21,419/- | 325.12%  | 24.08% |

The above data reveals that Budget estimated of income are estimates on very higher side or on fictitious basis. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

मुख्य नगर पालिका अधिकारी  
नगर पंचायत वरान्धि वि. बल्लभपुर





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Email : rajeshagrawal001@gmail.com

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## Annexure "B-III"

### Details of Grant received and its utilization during the year

| Particulars                         | Opening Balance as per last Year Audit | Difference                           | Receipts      | Payments      | Closing balance as per Grant register |
|-------------------------------------|--|--------------------------------------|---------------|---------------|---------------------------------------|
| Chungishatipurti                    | Nil/-                                  | Nil                                  | 3,02,37,311/- | 3,02,37,311/- | Nil                                   |
| Mulbhoot anudaan                    | 16,681/-                               |                                      | 58,51,000/-   | 57,57,041/-   | 1,10,640/-                            |
| Rajya Vitt anudaan                  | Nil                                    |                                      | 57,01,265/-   | 56,68,852/-   | 32,413/-                              |
| Sadak Maramant anudaan              | 18,49,218/-                            |                                      | 39,79,000/-   | 31,61,581/-   | 26,66,637/-                           |
| 14 <sup>th</sup> finance commission | 277/-                                  |                                      | -             | -             | 277/-                                 |
| 15 <sup>th</sup> Finance Commission | 86,03,639/-                            | 4,73,236/- (Rs 90,76,875- 86,03,639) | 1,17,00,000/- | 1,86,24,776   | 21,52,099/-                           |
| Yatri Kar                           | 6,640/-                                |                                      | 12,81,000/-   | 9,94,215/-    | 2,93,425/-                            |
| Niryat Kar                          | 1416/-                                 |                                      | 10,51,000/-   | 10,38,357/-   | 14059/-                               |
| Mudrank Shulk                       | 18129/-                                |                                      | 28,21,506/-   | 28,19,511/-   | 20,124/-                              |
| Special grant                       | 86,69,292/-                            |                                      | -             | 86,12,190/-   | 57,102/-                              |
| Talab gaharikaran                   | 5,02,848/-                             |                                      | -             | 4,97,854/-    | 4,994/-                               |
| Bus stand Nirman                    | 3,49,279                               |                                      | -             | -             | 3,49,279/-                            |
| Samudayik Sochlaya                  | 77435/-                                |                                      | -             | -             | 77,435/-                              |
| Vyaktigat Scholaya                  | 2,56,907/-                             |                                      | -             | 95,653/-      | 1,61,254/-                            |

Place: Ujjain

Date : 20.06.2022

For : Rajesh Agrawal & Associates

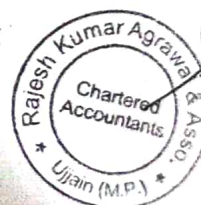
CA. Arpit Garg

Partner

MRN : 422583

UDIN : 22422583ALJICP1515

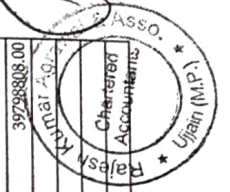
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नगर पंचायत तालाब वि. कमीशन.





**NAGAR PARISHAD TARANA, DISTRICT UJJAIN**  
**Receipts & Payment Account/ Cash flow for the Year ended 31.03.2022**

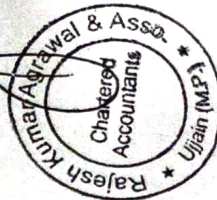
| Receipts                                     | Amount (Rs) | Amount (Rs) | Payment                                   | Amount (Rs) | Annexure-B1<br>Amount (Rs) |
|--|-------------|-------------|---|-------------|----------------------------|
| <b>To Opening Balances as per Cash Books</b> |             |             |   |             |                            |
| SBI 72076                                    | 6673705.00  |             | Revenue Expenditure                       |             |                            |
| SBI 70432                                    | 52087.00    |             | Establishment Expenses                    |             |                            |
| Salary Stahi Employee                        |             |             |   |             | 20085289.00                |
| HDFC 58401                                   | 20454050.00 |             | Daily Wages                               |             | 16248052.00                |
| HDFC 2938                                    | 51868.00    |             | GPF                                       |             | 1200000.00                 |
| Post office no statement available           | 1434.00     |             | Mandey, CA and Vachnalaya                 |             | 137380.00                  |
| BOB2610                                      | 61022.00    |             | Dearness allowance                        |             | 54000.00                   |
| BOB3344                                      | 56858.00    |             | Paribhashit Pension                       |             | 177066.00                  |
| BOB 5164                                     | 5359571.00  |             | 7th Velan Arrear                          |             | 1113166.00                 |
| FDR SANCHIT NIDHI                            | 4440432.00  |             |   |             | 39014953.00                |
| SBI- 380759 Sanchit Nidhi                    | 311278.00   |             | Administrative expenses                   |             |                            |
| PM AWAS YOJNA BOB-4335                       | 3026.00     |             | Diesel Purchase                           |             | 2738947.00                 |
| ICICI BANK STATEMENT                         | 124763.00   |             | Telephone expenses                        |             | 45422.00                   |
| HDFC Awas Yojana                             | 5260228.00  |             | Street Light / Tubewell                   |             | 2158933.00                 |
| MUKHYA MANTRI ADHOSWARACHINA SBI 44536       | 3348604.00  |             | Electricity expenses HT                   |             | 1908323.00                 |
| SHAHRI PAYJAL SBI 39314                      | 105874.00   |             | Stationery Expenses                       |             | 382266.00                  |
| IDSMT SCHEME DUKAN NILAMI                    | 13476961.00 |             | Bank Charges                              |             | 3381.00                    |
| IDSMT Scheme (Others)                        | 1843078.00  | 61624839.00 | Books and Periodicals                     |             | 67345.00                   |
|  |             |             |   |             | 7304617.00                 |
| <b>Revenue Receipts</b>                      |             |             | <b>Operation and Maintenance expenses</b> |             |                            |
| Bazar Bhethak                                | 245321.00   |             | ICE Swachta Survekshan Expenses           |             | 563970.00                  |
| Block Dukan Current Year                     | 321599.00   |             | Sanchalaya Sandharan Payjal               |             | 2402105.00                 |
| Block Dukan Outstanding                      | 721419.00   |             | Repair and Maintenance Motor Pump         |             | 770543.00                  |
| Sampati Kar Current year                     | 115234.00   |             | Swachta Survekshan                        |             | 237935.00                  |
| Sampati Kar Outstanding                      | 121424.00   |             | Covid -19                                 |             | 916475.00                  |
| Samakit Kar Current year                     | 125842.00   |             | Repairs and Maintenance Vehicle           |             | 813905.00                  |
| Samakit Kar Outstanding                      | 262904.00   |             | Computer and Tonner Refilling             |             | 181728.00                  |
| Water tax- Current year                      | 175283.00   |             | Bulk Purchase - Electricity Material      |             | 3650506.00                 |
| Water Tax- outstanding year                  | 440870.00   |             | Bulk Purchase - Water Works               |             | 9138828.00                 |
| Nagar Vikas Kar- Current year                | 42406.00    |             | Bulk Purchase - Swachta Material          |             | 6918904.00                 |
| Nagar Vikas kar - Outstanding                | 38915.00    |             |   |             | 25594899.00                |
| Education cess - Current year                | 24277.00    |             | <b>Capital Expenditure &amp; Assets</b>   |             |                            |
| Education cess- Outstanding                  | 20978.00    |             | <b>Capital WIP and Fixed assets</b>       |             |                            |
| User charge- Current year                    | 175508.00   |             | Office building Nirman                    |             | 186396.00                  |
| User Charge- Outstanding year                | 243602.00   |             | CM Program LFD Tent                       |             | 133570.00                  |
| Nal Connection                               | 444000.00   |             | Talab Saundarykaran                       |             | 741456.00                  |
| GST  | 154447.00   |             | Navin Karyalay Bhavan                     |             | 3359268.00                 |
| Pashu panjiyan Shulk                         | 7300.00     |             | Tubewell Khanan                           |             | 112291.00                  |
| Covid 19 Challan                             | 70980.00    |             | Naveen Nal Connection                     |             | 975701.00                  |
| Surcharge Penalty                            | 34984.00    |             | Fogging Machine                           |             | 96261.00                   |
| Tendor form                                  | 46500.00    |             | Construction Work                         |             | 3608692.00                 |
| Ration Card Shulk                            | 2010.00     |             | Cm Adohsachrana Expenditure               |             | 2487032.00                 |
| Pani Tanker Shulk                            | 1000.00     |             | Cm Shabri payjal                          |             | 91466.00                   |
| Labour Registration Shulk                    | 140.00      |             | PM Awas Yojana                            |             | 28006675.00                |
| Namantaran Shulk                             | 249214.00   |             |   |             | 39738808.00                |
| Development Charges                          | 59049.00    |             |   |             |                            |
| RTI Fees                                     | 250.00      |             | <b>Loans, advances and deposits</b>       |             |                            |
| Choot  | 598.00      |             | Sanchit Nidhi                             |             | 239109.00                  |



**नगर पालिका अफिसरी**  
**नगर पालिका अफिसरी**



|   |             |  |             |             |
|---|-------------|--|-------------|-------------|
| Patta Vintag Talak                          | 1500.00     | Hudco Loan Principal                       | 1263600.00  |             |
| Sahukari licence fees                       | 41370.00    | HUDCO Loan Interest                        | 1027125.00  |             |
| Dukan Nilami                                | 1110000.00  | Amanat Rashi                               | 29400.00    |             |
| Septic Tank                                 | 860.00      | Security deposit                           | 629853.00   | 3189087.00  |
| Pratilipi Fees                              | 50.00       |  |             |             |
| Tank Safai                                  | 22000.00    | Statutory Dues                             |             |             |
| Audit Vasuli                                | 13620.00    | TDS  | 653790.00   |             |
| Avedan Form Fees                            | 9700.00     | GST Paid                                   | 148193.00   |             |
| Vehicle Rent                                | 25000.00    | GST TDS Paid                               | 596322.00   | 1398305.00  |
| Tendor Form                                 | 72080.00    |  |             |             |
| Block Kiraya                                | 30000.00    | Others                                     |             |             |
| MPEB  | 27000.00    | Sansad Swechia Anudan                      | 207000.00   |             |
|   |             | Mela 2022                                  | 122472.00   |             |
| Assigned revenue and compensation           |             | PM Awas Grant return to Bhopal             | 7454950.00  | 7784422.00  |
| Chungkshati Puri                            | 29937311.00 |  |             |             |
| Yatri Kar                                   | 1281000.00  | Miscellaneous Expenses (As per Annexure I) | 1422368.00  | 1422368.00  |
| Mudrank Shulk                               | 2821506     | Closing Balance                            |             |             |
| Mulbhoot anudaan                            | 5851000.00  | SBI 72076                                  | 333196.00   |             |
| Export Tax                                  | 1051000.00  | HDFC 58401                                 | 204827.00   |             |
| Interest Income                             |             | HDFC 2938                                  | 10110802.00 |             |
| For Main Cash book                          | 493535.00   | Post office no statement available         | 53031.00    |             |
| For Sanchit Nidhi                           | 249156.00   | BOB 2610                                   | 1434.00     |             |
| For Mukhyamantri Adotsachrana               | 58042       | BOB 3344                                   | 3420704.00  |             |
| For Mukhyamantri Payjal yojana              | 843         | BOB 5164                                   | 58437.00    |             |
| For IDSMT                                   | 50266       | FDR SANCHIT NIDHI                          | 6253113.00  |             |
| For IDSMT revolving Fund                    | 246747      | SBI- 380759 Sanchit Nidhi                  | 4440432.00  |             |
| FOR PM Awas Yojana                          | 134846      | PM AWAS YOJNA BOB-4335                     | 560434.00   |             |
| Capital Receipts & Liabilities              |             | ICICI BANK STATEMENT                       | 3110.00     |             |
|   |             | HDFC Awas Yojana                           | 283.00      |             |
| Grants, Contributions for Specific Purposes |             | MUKHYA MANTRI ADHOSWARACHNA SBI 44536      | 7845.00     |             |
| Rajya Vitt aayog                            | 5701265.00  | SHAHRI PAYJAL SBI 39314                    | 919614.00   |             |
| Sadak maramat Grant                         | 3979000.00  | IDSMT SCHEME DUKAN NILAMI                  | 15251.00    |             |
| 15th finance commission                     | 11700000.00 | IDSMT Scheme (Others)                      | 13791930.00 |             |
| Swachta Survekshan MRF                      | 732000.00   |  | 1893226.00  | 42067669.00 |
| Vidhayak Nidhi                              | 500000.00   |  |             |             |
| Swecha Anudan                               | 238000.00   |  |             |             |
| Other Grant                                 | 263856.00   |  |             |             |
| Unknown Grant                               | 170252.00   |  |             |             |
| Covid -19 Grant                             | 1164188.00  |  |             |             |



नगर पंचायत वल्लभ सि. कर्मचारी  
अध्यक्ष







**NAGAR PARISHAD TARANA, DISTRICT UJJAIN**

**Income & Expenditure Account for the Year ended 31.03.2022**

| Expenditure                                       | Amount (Rs) | Amount (Rs) | Income                            | Amount (Rs) | Annexure-B1<br>Amount (Rs) |
|---|-------------|-------------|-----------------------------------|-------------|----------------------------|
| <b>Revenue Expenditure</b>                        |             |             | <b>Revenue Receipts</b>           |             |                            |
| <b>Establishment Expenses</b>                     |             |             | Bazar Bhethak                     | 245321.00   |                            |
| Salary Stahi Employee                             | 20085289.00 |             | Block Dukan Current Year          | 321599.00   |                            |
| Daily Wages                                       | 16248052.00 |             | Block Dukan Outstanding           | 721419.00   |                            |
| GPF   | 1200000.00  |             | Sampati Kar Current year          | 115234.00   |                            |
| Mandey, CA and Vachnalaya                         | 137380.00   |             | Sampati Kar Outstanding           | 121424.00   |                            |
| Dearness allowance                                | 54000.00    |             | Samekit Kar Current year          | 125842.00   |                            |
| Paribhashit Pension                               | 177066.00   |             | Samekit Kar Outstanding           | 262904.00   |                            |
| 7th Vetan Arrear                                  | 1113166.00  | 39014953.00 | Water tax- Current year           | 175283.00   |                            |
|   |             |             | Water Tax- outstanding year       | 440870.00   |                            |
| <b>Administrative expenses</b>                    |             |             | Nagar Vikas Kar- Current year     | 42406.00    |                            |
| Diesel Purchase                                   | 2738947.00  |             | Nagar Vikas kar - Outstanding     | 38915.00    |                            |
| Telephone expenses                                | 45422.00    |             | Education cess - Current year     | 24272.00    |                            |
| Street Light /Tubewell                            | 2158933.00  |             | Education cess- Outstanding       | 20978.00    |                            |
| Electricity expenses FT                           | 1908323.00  |             | User charge- Current year         | 175508.00   |                            |
| Stationary Expenses                               | 382266.00   |             | User Charge- Outstanding year     | 243602.00   |                            |
| Bank Charges                                      | 3381.00     |             | Nal Connection                    | 444000.00   |                            |
| Books and Periodicals                             | 67345.00    | 7304617.00  | GST                               | 154447.00   |                            |
|   |             |             | Pashu panjiyan Shulk              | 7300.00     |                            |
| <b>Operation and Maintenance expenses</b>         |             |             | Covid 19 Challan                  | 70980.00    |                            |
| ICE Swachta Survekshan Expenses                   | 563970.00   |             | Surcharge Penalty                 | 34984.00    |                            |
| Sanchalaya Sandharan Payjal                       | 2402105.00  |             | Tendor form                       | 46500.00    |                            |
| Repair and Maintenance Motor Pump                 | 770543.00   |             | Ration Card Shulk                 | 2010.00     |                            |
| Swachta Survekshan                                | 237935.00   |             | Pani Tanker Shulk                 | 1000.00     |                            |
| Covid -19   | 916475.00   |             | Labour Registration Shulk         | 140.00      |                            |
| Repairs and Maintenance Vehicle                   | 813905.00   |             | Namantaran Shulk                  | 249214.00   |                            |
| Computer and Tonner Refilling                     | 181728.00   |             | Development Charges               | 59049.00    |                            |
| Bulk Purchase - Electricity Material              | 3650506.00  |             | RTI Fees                          | 250.00      |                            |
| Bulk Purchase - Water Works                       | 9138828.00  |             | Choot                             | 598.00      |                            |
| Bulk Purchase - Swachta Material                  | 6918704.00  | 25594899.00 | Patta Vittiag Talak               | 1500.00     |                            |
|   |             |             | Sahukari licence fees             | 41370.00    |                            |
| <b>Miscellaneous Expenses (As per Annexure I)</b> | 1422368.00  | 1422368.00  | Dukan Nilami                      | 1110000.00  |                            |
|   |             |             | Septic Tank                       | 860.00      |                            |
|   |             |             | Pratilipi Fees                    | 50.00       |                            |
|   |             |             | Tank Safai                        | 22000.00    |                            |
|   |             |             | Audit Vasuli                      | 13620.00    |                            |
|   |             |             | Avedan Form Fees                  | 9700.00     |                            |
|   |             |             | Vehicle Rent                      | 25000.00    |                            |
|   |             |             | Tendor Form                       | 72080.00    |                            |
|   |             |             | Block Kiraya                      | 30000.00    |                            |
|   |             |             | MPEB                              | 27000.00    | 5499229.00                 |
|   |             |             | Assigned revenue and compensation |             |                            |
|   |             |             | Chungkshati Puri                  | 3937311.00  |                            |



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|       |             |                                       |             |             |
|-------|-------------|---------------------------------------|-------------|-------------|
|       |             | Yatri Kar                             | 1281000.00  |             |
|       |             | Mudrank Shulk                         | 2821506     |             |
|       |             | Mulbhoot anudaan                      | 5851000.00  |             |
|       |             | Export Tax                            | 1051000.00  | 40941817.00 |
|       |             | Interest Income                       |             |             |
|       |             | For Main Cash book                    | 493535.00   |             |
|       |             | For Sanchit Nidhi                     | 249156.00   |             |
|       |             | For Mukhyamantri Adohsachrana         | 58042       |             |
|       |             | For Mukhyamantri Payjal yojana        | 843         |             |
|       |             | For IDSMT                             | 50266       |             |
|       |             | For IDSMT revolving Fund              | 246747      |             |
|       |             | FOR PM Awas Yojana                    | 134846      | 1233435.00  |
|       |             | Miscellaneous Receipts                |             |             |
|       |             | Miscellaneous                         | 1080.00     | 1080.00     |
|       |             | Excess of Expenditure over Income DTY | 25661276.00 | 25661276.00 |
| Total | 73336837.00 | Total                                 | 73336837.00 | 73336837.00 |

DATE : 20.06.2022

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE

मुख्य नगर पालिका अडिवासी  
नगर परिसर वसाम रि. बलम.

Rajesh Kumar Agrawal & Asso.  
Chartered Accountants.

CA Arpit Garg  
Partner  
M.No. 422583



## Annexure - I - Miscellenous expenses

| S.No | Particulars              | Amount         |
|------|--------------------------|----------------|
| 1    | Generator Kiraya         | 16200.00       |
| 2    | Talab Jalkhumbhi Safai   | 54000.00       |
| 3    | Tent Kiraya              | 124460.00      |
| 4    | RO Water Pani            | 26360.00       |
| 5    | Tin Shed Nirman          | 47937.00       |
| 6    | Khudai Indek Well        | 45000.00       |
| 7    | Printing expenses        | 162146.00      |
| 8    | LSGC Ghis                | 10700.00       |
| 9    | DPR                      | 119800.00      |
| 10   | Nala Nirman              | 97780.00       |
| 11   | Vehicle Rent             | 35716.00       |
| 12   | Jaach Nirman             | 13500.00       |
| 13   | Advertisement expenses   | 226404.00      |
| 14   | Photo Copy Expenses      | 22506.00       |
| 15   | Jaiv Vividhata           | 94945.00       |
| 16   | Almari Purchase          | 42424.00       |
| 17   | CMO Kaksh                | 121053.00      |
| 18   | Furniture                | 4610.00        |
| 19   | Dongal Digital Signature | 13500.00       |
| 20   | Poklane navin            | 45000.00       |
| 21   | Halogen Kiraya           | 16560.00       |
| 22   | Cycle Purchase           | 5200.00        |
| 23   | Welding expenses         | 16875.00       |
| 24   | Patakha Diwali           | 992.00         |
| 25   | Bhojan (CM Karyalaya)    | 38700.00       |
| 26   | 26 January 2022 Expenses | 5000.00        |
| 27   | Rangpanchni Expenses     | 15000.00       |
|      | <b>Total</b>             | <b>1422368</b> |

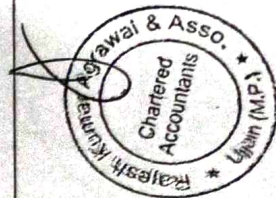
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| Sr. No. | Parameters                         | Description     |  |              | Observation in Brief | Suggestions  |
|---------|------------------------------------|-----------------|--|--------------|----------------------|--|
| 1       | Audit of Revenue                   |                 |  |              |                      |  |
|         | राजस्व कर वसूली                    | Receipts in Rs. |  |              |                      |  |
|         |                                    | Year 2020-21    |  | Year 2021-22 | % of Growth          |  |
| (i)     | संपत्तिकर                          | 193170          |  | 236658       | 22.51%               | We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.  |
| (ii)    | समोक्त कर                          | 634644          |  | 388746       | -38.75%              | ULB Should more focus on recovery of Samekit kar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.   |
| (iii)   | नगरीय विकास उपकर                   | 57958           |  | 81321        | 40.31%               | We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.  |
| (iv)    | शिक्षा उपकर                        | 36653           |  | 45250        | 23.46%               | ULB Should more focus on recovery of Shiksha upkar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously. |
|         | कुल योग                            | 922425          |  | 751975       |                      |  |
|         | गैर राजस्व वसूली                   |                 |  |              |                      |  |
| (i)     | मकान भूति किराया                   | 921626          |  | 1043018      | 13.17%               | Shop rent old outstanding recovery should be consistent by applying appropriate revenue recovery procedures.   |
| (ii)    | जल उपभोक्ता प्रभार                 | 925470          |  | 616153       | -33.42%              | ULB Should more focus on recovery of Water tax by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.     |
| (iii)   | टोस अगशिष्ट प्रवहन उपभोक्ता प्रभार | 0               |  | 0            |                      | Nil  |
| (iv)    | अन्य कर / शुल्क                    | 0               |  | 0            |                      |  |
|         | कुल योग                            | 1847096         |  | 1659171      |                      | ULB has very slow tax recovery in the current year. ULB should apply appropriate procedures specially in recovery of old outstanding dues.   |
|         | महा योग                            | 2769521         |  | 2411146      |                      |  |

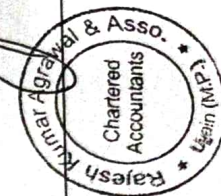
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नगर पालिका तपुम वि. १०००००००





|   |   |   |   |   |
|---|---|---|---|---|
| 2 | Audit of Expenditure  | The vouchers files are properly maintained by nagar Municipality and appears to be true and fair view on Sample test check basis.   | Not Applicable  | Not Applicable  |
| 3 | Audit of Book Keeping   | The nagar parishad has properly maintained books of accounts, and records related to daily transactions   | Not Applicable  | Not Applicable  |
| 4 | Audit of FDR  | During the course of our of audit we come across 2 FDR named in favour of Nagar palika tarana and same has been physically verified by us. And no Discrepancies has been observed by us.  | Not Applicable  |   |
| 5 | Audit of Tenders/Bids   | We have audited tenders/ bids invited by the ULB -during the F.Y. 2021-22 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.  | It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained.   | It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame. |
| 6 | Audit of Grants & Loans   | The records related to grants receipts and payments are properly maintained by nagar parishad.  | The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The municipality is not sure of the head under which some grants are received as the same are directly credited in the month of March without mentioning heads. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.  |
| 7 | Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another | Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants. | We didn't came across any such diversion of fund.   | We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.                                 |

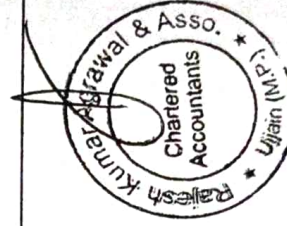
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|    |   |   |   |   |
|----|---|---|---|---|
| 8  | Any Other<br>a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc. | Revenue receipts as mentioned- Rs. 47675561/- and Revenue expenditure as mentioned- Rs 73336837/- Therefore percentage as required = $153.82\%$ $(73336837/47675561)*100$ | Higher Revenue expenditure has been incurred as compared to revenue receipts. | We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure. |
|    | b) Percentage of Capital Expenditure with respect to Total Expenditure  | Capital Expenditure- Rs. 39798808/-<br>Total Expenditure- Rs 125507459/-<br>Therefore percentage as required = $31.71\%$ $(39798808/125507459)*100$                       | Since we don't know ideal ratio so we are not able to comment upon it.        | Since we don't know ideal ratio so we are not able to comment upon it.  |
| 9  | Whether all the temporary advances has been fully recovered or not.   | Advance register has not been maintained by bagar parishad  | Not Applicable  |   |
| 10 | Whether the Bank reconciliation Statement have been regularly prepared.   | Bank reconciliation Statement prepared by ULB.  | Refer Bank reconciliation statement   |   |

  
 उद्योग नगर पालिका अधिकारी  
 नगर परिषद वरानस वि. उदयन





**NAGAR PARISHAD TARANA, DISTRICT UJJAIN**  
**BALANCE SHEET AS ON 31.03.2022**

| LIABILITIES                                 | Amount (Rs)  | Amount (Rs)  | ASSETS                             | Amount (Rs)  | Annexure-B1<br>Amount (Rs) |
|---|--------------|--------------|------------------------------------|--------------|----------------------------|
| Reserve fund                                | 43166846.00  | 43166846.00  | Capital Expenditure & Assets       |              |                            |
| Capital Receipts & Liabilities              |              |              | Capital WIP and Fixed assets       |              |                            |
| Grants, Contributions for Specific Purposes |              |              | Office building Nirman             | 186396       |                            |
| Rajya Vitt aayog                            | 5701265      |              | CM Program LED Tent                | 133570       |                            |
| Sadak maramat Grant                         | 3979000      |              | Talab Saundarykaran                | 741456       |                            |
| 15th finance commission                     | 11700000     |              | Navin Karyalay Bhavan              | 3359268      |                            |
| Swachhta Survekshan MRF                     | 732000       |              | Tubewell Khanan                    | 112291       |                            |
| Vidhayak Nidhi                              | 500000       |              | Naveen Nal Connection              | 975701       |                            |
| Swachha Anudan                              | 238000       |              | Fogging Machine                    | 96261        |                            |
| Other Grant                                 | 263856       |              | Construction Work                  | 3608692      |                            |
| Unknown Grant                               | 170252       |              | Cm Adhosachrana Expenditure        | 2487032      |                            |
| Covid -19 Grant                             | 1164188      |              | Cm Shahri payjal                   | 91466        |                            |
| Nala Nirman                                 | 2800000      |              | PM Awas Yojana                     | 28006675     | 39798808.00                |
| Toilet Nirman                               | 100000       |              |                                    |              |                            |
| PM a was Yojana                             | 60000        |              | Closing Balance                    |              |                            |
| Swachhta Survekshan FSTP                    | 530000       |              | SBI 72076                          | 6673705.00   |                            |
| CM Adhosachrana                             | 300000       |              | SBI 70432                          | 52087.00     |                            |
| IDSMT Revolving Fund                        | 68240        |              | HDFC 58401                         | 20454050.00  |                            |
| PM a was Yojana                             | 29950000     | 58256801.00  | HDFC 2938                          | 51868.00     |                            |
|   |              |              | Post office no statement available | 1434.00      |                            |
|   |              |              | BOB2610                            | 61022.00     |                            |
|   |              |              | BOB3344                            | 56858.00     |                            |
|   |              |              | BOB 5164                           | 5359571.00   |                            |
|   |              |              | FDR SANCHIT NIDHI                  | 4440432.00   |                            |
|   |              |              | SBI- 380759 Sanchit Nidhi          | 311278.00    |                            |
|   |              |              | PM AWAS YOJNA BOB-4335             | 3026.00      |                            |
|   |              |              | ICICI BANK STATEMENT               | 124763.00    |                            |
|   |              |              | HDFC Awas Yojana                   | 5260228.00   |                            |
|   |              |              | MUKHYA MANTRI                      | 3348604.00   |                            |
|   |              |              | ADHOSWARACHNA SBI 44536            |              |                            |
|   |              |              | SHAHRI PAYJAL SBI 39314            | 105874.00    |                            |
|   |              |              | IDSMT SCHEME DUKAN NILAMI          | 13476961.00  |                            |
|   |              |              | IDSMT Scheme (Others)              | 1843078.00   | 61624839.00                |
| Total                                       | 101423647.00 | 101423647.00 | Total                              | 101423647.00 | 101423647.00               |

DATE : 20.06.2022

AS PER OUR AUDIT REPORT ON EVEN DATE

PLACE : Ujjain

Since opening balances of Municipality fund, Capital receipt and liabilities, deposits, loans and advances and Capital expenditure are not available from inception to us so we cannot comment upon accuracy of Balance sheet. We do not certify accuracy of balance sheet because of non-availability of proper opening balances since inception.

मुख्य नगर पालिका अधिकारी  
नगर पालिका तराना वि. उज्जैन

Rajesh Kumar Agrawal & Asso.  
Chartered Accountants

CA Arpit Garg  
Partner  
M.No. 422583



# Bank Reconciliation statement for FY 2021-22

**SBI 2076**

**for 21-22**

|                                  |           |
|----------------------------------|-----------|
| Closing Balance As per cash book | 333196.00 |
|                                  |           |
| Closing Balance As per Bank      | 333196.00 |

**SBI 70432**

**for 21-22**

|                                  |           |
|----------------------------------|-----------|
| Closing Balance As per cash book | 204827.00 |
|                                  |           |
| Closing Balance As per Bank      | 204827.00 |

**BOB 2610**

**for 21-22**

|                                  |            |
|----------------------------------|------------|
| Closing Balance As per cash book | 3420704.00 |
|                                  |            |
| Closing Balance As per Bank      | 3420704.00 |

मुख्य नगर पालिका अधिकारी  
नगर पंचायत तराई जि. उज्जैन





**BOB 5164**  
**for 21-22**

|                                  |            |
|----------------------------------|------------|
| Closing Balance As per cash book | 6253113.00 |
|                                  |            |
| Closing Balance As per Bank      | 6253113.00 |

**BOB 3344**  
**for 21-22**

|                                  |          |
|----------------------------------|----------|
| Closing Balance As per cash book | 58437.00 |
|                                  |          |
| Closing Balance As per Bank      | 58437.00 |

**HDFC 2938**  
**for 21-22**

|                                  |          |
|----------------------------------|----------|
| Closing Balance As per cash book | 53031.00 |
|                                  |          |
| Closing Balance As per Bank      | 53031.00 |

**HDFC 58401**  
**for 21-22**

|                                  |             |
|----------------------------------|-------------|
| Closing Balance As per cash book | 10110802.00 |
|                                  |             |
| Closing Balance As per Bank      | 10110802.00 |

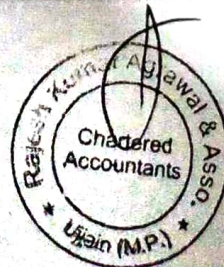
**SBI 380759 Sanchit Nidhi**  
**for 21-22**

|                                  |           |
|----------------------------------|-----------|
| Closing Balance As per cash book | 560434.00 |
|                                  |           |
| Closing Balance As per Bank      | 560434.00 |

**SBI 4536**  
**for 21-22**

|                                  |           |
|----------------------------------|-----------|
| Closing Balance As per cash book | 919614.00 |
|                                  |           |
| Closing Balance As per Bank      | 919614.00 |

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**SBI 39314**  
**for 21-22**

|                                  |          |
|----------------------------------|----------|
| Closing Balance As per cash book | 15251.00 |
|                                  |          |
| Closing Balance As per Bank      | 15251.00 |

**IDSMT**  
**for 21-22**

|                                  |            |
|----------------------------------|------------|
| Closing Balance As per cash book | 1893226.00 |
|                                  |            |
| Closing Balance As per Bank      | 1893226.00 |

**IDSMT revolving fund**  
**for 21-22**

|                                  |             |
|----------------------------------|-------------|
| Closing Balance As per cash book | 13791930.00 |
|                                  |             |
| Closing Balance As per Bank      | 13791930.00 |

**bob -4335**  
**for 21-22**

|                                  |         |
|----------------------------------|---------|
| Closing Balance As per cash book | 3110.00 |
|                                  |         |
| Closing Balance As per Bank      | 3110.00 |

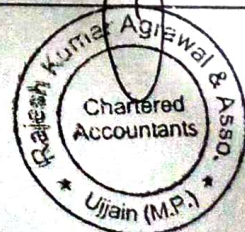
**ICICI Awas Yojana**  
**for 21-22**

|                                  |        |
|----------------------------------|--------|
| Closing Balance As per cash book | 283.00 |
|                                  |        |
| Closing Balance As per Bank      | 283.00 |

**HDFC Bank Awas Yojana**  
**for 21-22**

|                                  |         |
|----------------------------------|---------|
| Closing Balance As per cash book | 7845.00 |
|                                  |         |
| Closing Balance As per Bank      | 7845.00 |

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नगर पंचायत वसुधा वि. बल्लभपुरी





NAGAR PARISHAD TARANA, DISTRICT UJJAIN

EXPENDITURE INFORMATION YEAR 2021-22

| Division | District | ULB Name | REVENUE EXPENDITURE |                     |                         |               | CAPITAL EXPENDITURE |                  |                |            | TOTAL EXPENDITURE |
|----------|----------|----------|---------------------|---------------------|-------------------------|---------------|---------------------|------------------|----------------|------------|-------------------|
|          |          |          | Establishment Exp.  | Administrative Exp. | Operation & Maintenance | Interest Exp. | Other Exp.          | Capital Expenses | Loan Repayment | Other      |                   |
| Ujjain   | Ujjain   | Tarana   | 39014953.00         | 7304617.00          | 25594899.00             | 1027125.00    | 1422368.00          | 39798808.00      | 2161962.00     | 9182727.00 | 125507459.00      |

मुख्य नगर पालिका अधिकारी  
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