

# कार्यालय नगर परिषद आरोन, जिला गुना (म.प्र.)

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क्रमांक/ऑडिट/लेखा शाखा/न.प./2024-25/1235  
प्रति,

आरोन, दिनांक 17/05/2024

श्रीमान आयुक्त महोदय,  
नगरीय प्रशासन एवं विकास विभाग,  
भोपाल (म.प्र.)

विषय :- नगरीय निकायों के सीए द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 प्रेषित करने के संबंध में कारण बताओं सूचना पत्र।  
संदर्भ :- श्रीमान जी का पत्र क्रमांक/ऑडिट/लेखा शाखा-4(क)/265/8297 भोपाल दिनांक 02/05/2024 के संदर्भ में।

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उपरोक्त विषयान्तर्गत संदर्भित पत्र के पालन में निवेदन है कि नगरीय निकाय आरोन की वित्तीय वर्ष 2022-23 की सी.ए. ऑडिट रिपोर्ट विधानसभा निर्वाचन 2023 में व्यस्त होने से एवं सी.ए. द्वारा ऑडिट रिपोर्ट निकाय को विलंब से प्राप्त होने के कारण हार्ड कॉपी निर्धारित समयावधि में जमा नहीं करा पायी है।

अतः श्रीमान जी से निवेदन है कि सी.ए. ऑडिट रिपोर्ट तैयार कराकर दिनांक 21/05/2024 को समक्ष में उपस्थित होकर श्रीमान की ओर सादर प्रस्तुत है।

संलग्न - सी.ए. ऑडिट रिपोर्ट

मुख्य नगर प्रशासक अधिकारी  
नगर परिषद आरोन  
जिला गुना (म.प्र.)

पु.क्रमांक/ऑडिट/लेखा शाखा/न.प./2024-25/1236  
प्रतिलिपि :-

आरोन, दिनांक 17/05/2024

श्रीमान संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास ग्वालियर की ओर सादर सूचनार्थ प्रेषित।

मुख्य नगर प्रशासक अधिकारी  
नगर परिषद आरोन  
जिला गुना (म.प्र.)



To,  
The Chief Municipal Council,  
Aron Municipal Council

### Audit Report

#### PURPOSE OF AUDIT

A audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

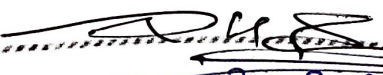
The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

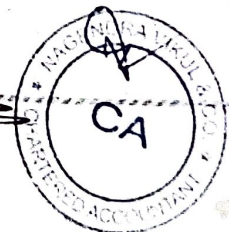
#### SCOPE OF AUDIT

##### 1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.

  
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Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection. Vouchers of receipts not found.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are not duly deposited in respective bank accounts on same day sometimes it is deposited after two or three days by ULB deliberately and sometimes it is deposited after 2 or 3 due to holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in abstract sheet.
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	Delay found and immediately brought to the notice of CMO.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall

  
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	be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.

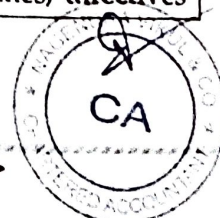
## 2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Bank Statement on random Basis, but Vouchers of same is not available.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit. Moreover during the audit a payment of More than 1 lakhs found which is credited to wrong beneficiary account and still not collected by ULB from him and letter for recovery of same has been given to bank. we advised ulb to file police complaint also for same.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Some Expenditure is not in accordance with the guidelines, directives

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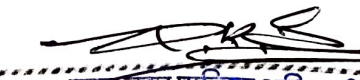


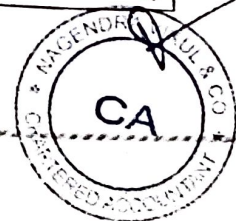
	acts and rules issued by Governments and same has been brought to the notice of CMO and letters of such expenditure and irregularities issued by Govt. and Collector also.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Vouchers and files of the Grants & Scheme's expenditures havenot been Provided by ULB. Hence we are not able to comment on same. Financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit and not found upto the mark.
Scope Given	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	Such Cases have already been brought and mentioned in letter issued by Regional JD office and Collectorate. Same has been brought to the notice to CMO.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	No Such Advances given by ULB during the audit period.

### 3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books,


  
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	Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.
Scope Given	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 audit report
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same.
Scope Given	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been

  
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	brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

#### 4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

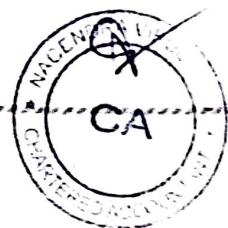
#### 5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the

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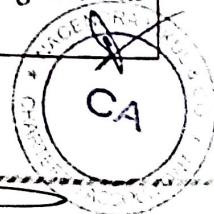
	tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

#### 6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.

  
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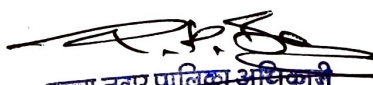
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another
Observation	During the Audit and as per randomly checked records there may be diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another because there is no separate books of Accounts maintained for each grants. There is only one account maintained for Municipal Fund and Grants and the same is used for making Payments.

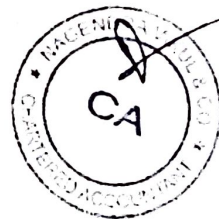
### Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

  
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Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.


An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

  
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- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

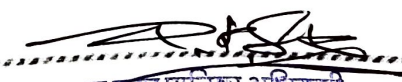
### Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31<sup>st</sup> March, 2023. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

  
Accountant

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generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Aaron Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2023, is not fairly stated, in all material respects, based on criteria established in Internal Control. There may be more Information to be incorporated but not provided by ULB like Bank Accounts, Schemes etc. If there is any Mistake which is not apparent and the schemes and grants and documents and information which are not provided by the ULB and are not incorporated in Audit Reports then for such issues ULB will be solely responsible. Auditor will incorporate after providing such data and will not be responsible for such aforesaid data and information.

Date: 15/05/2024

Place: Gwalior



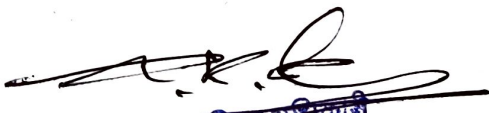
M/s Nagendra Vikul & Co.

CA Vikul Bhadauria

M.no 430260

FRN: 021037C

UDIN- 24430260BKETYT5856

  
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**Balance Sheet of Aron Municipal Council  
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	23,567,793.00	13,613,242.00
<b>A1</b>	Earmarked Funds	B-2	1,929,078.00	1,529,078.00
	Reserves	B-3	58,581,425.00	58,581,425.00
	<b>Total Reserve &amp; Surplus</b>		<b>84,078,296.00</b>	<b>73,724,745.00</b>
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4	<b>63,181,705.00</b>	<b>50,430,049.00</b>
	Loans			
	Secured loans	B-5	6,353,766.00	6,353,766.00
<b>A3</b>	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>6,353,766.00</b>	<b>6,353,766.00</b>
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>		<b>153,613,767.00</b>	<b>130,508,560.00</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	Fixed Assets	B-11		
	Gross Block		125,359,710.00	101,300,949.00
<b>B1</b>	Less: Accumulated Depreciation		24,709,721.00	22,821,680.00
	Net Block		<b>100,649,989.00</b>	<b>78,479,269.00</b>
	Capital work-in-progress		30,169,271.00	29,740,489.00
	<b>Total Fixed Assets</b>		<b>130,819,260.00</b>	<b>108,219,758.00</b>
	Investments			
<b>B2</b>	Investment - General Fund	B-12	510,238.00	510,238.00
	Investment - Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>510,238.00</b>	<b>510,238.00</b>
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
<b>B3</b>	Sundry Debtors (Receivables)	B-15	2,979,234.00	2,979,234.00
	Gross amount outstanding		-	-
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances	B-16	-	-
	Prepaid expenses	B-17	24,403,593.00	23,344,825.00
	Cash and Bank Balances	B-18	976,800.00	926,800.00
	Loans, advances and deposits		28,359,627.00	27,250,859.00
	<b>Total Of Curent Assets</b>			
	Current Liabilities and Provisions			
<b>B4</b>	Deposits received	B-7	2,318,000.00	1,875,000.00
	Deposit works	B-8	1,108,450.00	948,387.00
	Other liabilities (Sundry Creditors)	B-9	1,917,458.00	1,917,458.00
	Provisions	B-10	731,450.00	731,450.00
	<b>Total Current Liabilities</b>		<b>6,075,358.00</b>	<b>5,472,295.00</b>
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>		<b>22,284,269.00</b>	<b>21,778,564.00</b>
<b>C</b>	<b>Other Assets</b>	B-19	-	-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20	-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		<b>153,613,767.00</b>	<b>130,508,560.00</b>

Notes to the balance sheet



मुख्या नगर पालिका अधिकारी  
 नगर परिषद आरोन  
 निवा-भाना (म.प.)  
 Chief Municipal Officer

Accountant  
 Nagar Parishad Aron  
 Accounts Officer

**Aron Municipal Council**  
**As on 31.03.2023**


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

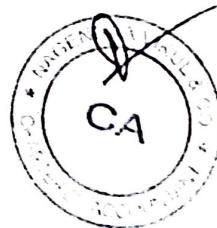
Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	13,614,242.00	4,915,352.00
	Additions during the year		
31090-02	• Surplus for the year	15,159.00	31,307.00
	• Transfers	10,338,392.00	8,967,503.00
	Total (Rs.)	10,353,551.00	8,998,890.00
	Deductions during the year		
	• Deficit for the year		
	• Transfers	400,000.00	300,000.00
	Total (Rs.)	400,000.00	300,000.00
310	Balance at the end of the current year	23,567,793.00	13,614,242.00

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

Particulars	Sanchit Nidhi Current Year 2022-23	General Provident Fund Current Year 2022-23	Total	Sanchit Nidhi Current Year 2021-22	General Provident Fund Current Year 2021-22	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	1,529,078.00		1,529,078.00	1,529,078.00	-	1,529,078.00
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	400,000.00		400,000.00			
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	400,000.00	-	400,000.00	-	-	-
(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: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses						
Net Balance of Special Funds (a + b) - (c+d)	1,929,078.00	-	1,929,078.00	1,529,078.00	-	1,529,078.00

  
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**Schedule B-3: Reserves**

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	57,071,293.00	-	57,071,293.00	-	57,071,293.00
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	1,510,132.00	-	1,510,132.00	-	1,510,132.00
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>58,581,425.00</b>	<b>-</b>	<b>58,581,425.00</b>	<b>-</b>	<b>58,581,425.00</b>

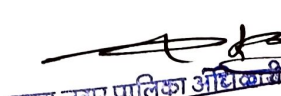
**Schedule B-4: Grants & Contribution for Specific Purposes**

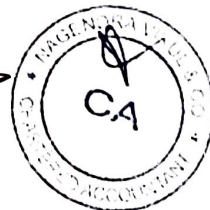
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32000	32060		
(a) Opening Balance	11,780,259.00	38,619,790.00	-	-	-	50,400,049.00
(b) Additions to the Grants *						36,351,656.00
* Grant received during the year	17,150,000.00	19,201,656.00	-	-	-	
* Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
* Profit on disposal of Grant Investments	-	-	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-	-	-
* Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
<b>Total (b)</b>	<b>17,150,000.00</b>	<b>19,201,656.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,351,656.00</b>
<b>Total (a + b)</b>	<b>28,930,259.00</b>	<b>57,821,446.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,751,705.00</b>
(c) Payments out of funds						
* Capital expenditure on Fixed Assets	-	-	-	-	-	-
* Capital Expenditure on Other	-	-	-	-	-	-
* Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
* Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	23,600,000.00	-	-	-	23,600,000.00
* Other administrative charges	-	23,600,000.00	-	-	-	47,200,000.00
<b>Total (c)</b>	<b>28,930,259.00</b>	<b>47,200,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,130,259.00</b>
<b>Net balance at the year end (a+b)-(c)</b>	<b>-</b>	<b>10,621,446.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,621,446.00</b>

**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	6,353,766.00	6,353,766.00
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	6,353,766.00	6,353,766.00
33080	Other Loans	-	-
	<b>Total Secured Loans</b>	<b>12,707,532.00</b>	<b>12,707,532.00</b>

  
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**Schedule B-6: Unsecured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	<b>Total Unsecured Loans</b>	-	-

**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	1,912,000.00	1,875,000.00
34020	From Revenues	346,000.00	-
34030	From staff	-	-
34080	From Others	-	-
	<b>Total deposits received</b>	<b>2,318,000.00</b>	<b>1,875,000.00</b>

**Schedule B-8: Deposits Works**


Account Code	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2021-22 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2022 (Rs)
34110	Civil Works	948,387.00	160,063.00	-	1,108,450.00
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	<b>Total of deposit works</b>	<b>948,387.00</b>	<b>160,063.00</b>	-	<b>1,108,450.00</b>


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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	564,838.00	564,838.00
35011	Employee Liabilities	1,352,620.00	1,352,620.00
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>1,917,458.00</b>	<b>1,917,458.00</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	731,450.00	731,450.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>731,450.00</b>	<b>731,450.00</b>

  
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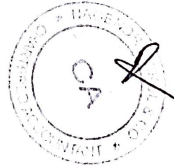





**Schedule B-11: Fixed Assets**

Account Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2023	At the end of Current Year 2022- 23	At the end of the Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	2,451,455.00	-	-	2,451,455.00	-	-	-	-	2,451,455.00	2,451,455.00
41020	Buildings	23,192,506.00	10,089,397.00	-	33,281,903.00	829,528.00	336,313.00	-	1,165,841.00	32,116,062.00	22,362,978.00
	Infrastructure Assets										
41030	• Roads and Bridges	25,658,951.00	4,447,004.00	-	30,105,955.00	6,659,577.00	635,286.00	-	7,294,863.00	22,811,092.00	18,999,374.00
41031	• Sewerage and Drainage	7,068,595.00	-	-	7,068,595.00	1,350,256.00	-	-	1,350,256.00	5,718,339.00	5,718,339.00
41032	• Water ways	24,707,004.00	477,254.00	-	25,184,258.00	12,389,974.00	11,931.00	-	12,401,905.00	12,782,353.00	12,317,030.00
41033	• Public Lighting	1,161,885.00	-	-	1,161,885.00	116,188.00	-	-	116,188.00	1,045,697.00	1,045,697.00
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets										
41040	• Plants & Machinery	3,363,829.00	8,886,383.00	-	12,250,212.00	385,172.00	888,638.00	-	1,273,810.00	10,976,402.00	2,978,657.00
41050	• Vehicles	11,772,305.00	-	-	11,772,305.00	893,680.00	-	-	893,680.00	10,878,625.00	10,878,625.00
41060	• Office & other equipment	587,298.00	55,315.00	-	642,613.00	79,182.00	5,532.00	-	84,714.00	557,899.00	508,116.00
41070	• Furniture, fixtures, fittings and electrical appliances	1,257,121.00	103,408.00	-	1,360,529.00	118,123.00	10,341.00	-	128,464.00	1,232,065.00	1,138,998.00
4180	• Other fixed assets	80,000.00	-	-	80,000.00	-	-	-	-	80,000.00	80,000.00
	<b>Total</b>	<b>101,300,949.00</b>	<b>24,058,761.00</b>	<b>-</b>	<b>125,359,710.00</b>	<b>22,821,680.00</b>	<b>1,888,041.00</b>	<b>-</b>	<b>24,709,721.00</b>	<b>100,649,989.00</b>	<b>78,479,269.00</b>
41210	Work-in-progress	29,740,489.00	428,782.00	-	30,169,271.00	-	-	-	-	30,169,271.00	29,740,489.00
	<b>Total</b>	<b>131,041,438.00</b>	<b>24,487,543.00</b>	<b>-</b>	<b>155,528,981.00</b>	<b>22,821,680.00</b>	<b>1,888,041.00</b>	<b>-</b>	<b>24,709,721.00</b>	<b>130,819,260.00</b>	<b>108,219,758.00</b>

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

Account Code.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)	Bank	510,238.00	510,238.00	510,238.00
	<b>Total of Investments General Fund</b>		<b>510,238.00</b>	<b>510,238.00</b>	<b>510,238.00</b>


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

Account Code.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	<b>Total of Investments Other Fund</b>		-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>		

  
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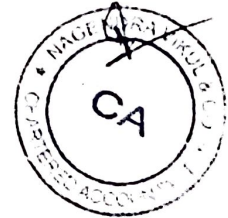


**Schedule B-15: Sundry Debtors (Receivables)**

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2021-22 (Rs.)	Previous year 2020-21 Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years	1,640,206.00	-	1,640,206.00	1,640,206.00
	More than 5 years*	-	-	-	-
	<b>Sub - total</b>	<b>1,640,206.00</b>	<b>-</b>	<b>1,640,206.00</b>	<b>1,640,206.00</b>
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>1,640,206.00</b>	<b>-</b>	<b>1,640,206.00</b>	<b>1,640,206.00</b>
43120	<b>Receivable for Water Taxes</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43120	<b>Receivable of Other Taxes</b>			<b>1,155,672.00</b>	<b>1,155,672.00</b>
	Less than 3 years	1,155,672.00	-	-	-
	More than 3 years*	-	-	<b>1,155,672.00</b>	<b>1,155,672.00</b>
	<b>Sub - total</b>	<b>1,155,672.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	<b>1,155,672.00</b>	<b>1,155,672.00</b>
	<b>Net Receivables of Other Taxes</b>	<b>1,155,672.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
43130	<b>Receivables for Fees &amp; User Charges</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43140	<b>Receivables from Other Sources</b>				
	Less than 3 years	183,356.00	-	<b>183,356.00</b>	<b>183,356.00</b>
	More than 3 years*	-	-	<b>183,356.00</b>	<b>183,356.00</b>
	<b>Sub - total</b>	<b>183,356.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
43150	<b>Receivables from Government</b>				
	<b>Sub - total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total of Sundry Debtors (Receivables)</b>	<b>2,979,234.00</b>	<b>-</b>	<b>2,979,234.00</b>	<b>2,979,234.00</b>

  
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**Schedule B-16: Prepaid Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	24,403,593.00	23,344,825.00
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	24,403,593.00	23,344,825.00
	<b>Sub-total</b>		
45040	Balance with Bank - Special Funds	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	<b>Sub-total</b>		
45060	Balance with Bank - Grant Funds	-	-
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	<b>Sub-total</b>	24,403,593.00	23,344,825.00
	<b>Total Cash and Bank balances</b>	24,403,593.00	23,344,825.00

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

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	926,800.00	50,000.00	-	976,800.00
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors				-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PIE)	-	-	-	-
46080	Other Current Assets	-	-	-	976,800.00
	<b>Sub - Total</b>	<b>926,800.00</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	<b>926,800.00</b>	<b>50,000.00</b>	<b>-</b>	<b>976,800.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	<b>Total Accumulated Provision</b>	<b>-</b>	<b>-</b>


**Schedule B-19: Other Assets**

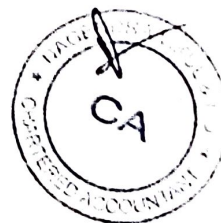
Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	<b>Total Other Assets</b>	<b>-</b>	<b>-</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	<b>Total Miscellaneous expenditure</b>	<b>-</b>	<b>-</b>


  
**Accountant**  
**Nagar Parishad Aron**

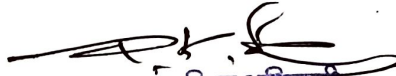
  
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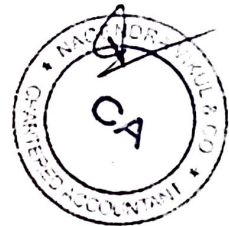


**Nagar Parishad Aron**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1st April 2022 to 31st March 2023**

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	<b>INCOME</b>			
	Tax Revenue	IE-1	3,757,626.00	3,122,941.00
	Assigned Revenues & Compensation	IE-2	31,792,681.00	36,152,519.00
	Rental Income From Municipal Properties	IE-3	3,751,253.00	3,112,300.00
	Fees & User Charges	IE-4	758,734.00	623,293.00
	Sale & Hire Charges	IE-5	216,010.00	203,000.00
	Revenue Grants, Contributions & Subsidies	IE-6	23,819,330.00	45,000,000.00
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	173,522.00	336,255.00
	Other Income	IE-9	734,170.00	3,049,617.00
	<b>TOTAL -INCOME</b>		<b>65,003,326.00</b>	<b>91,599,925.00</b>
B	<b>EXPENDITURE</b>			
	Establishment Expenses	IE-10	22,019,744.00	22,150,225.00
	Administrative Expenses	IE-11	18,103,986.00	19,309,099.00
	Operations & Maintenance	IE-12	19,896,665.00	44,424,578.00
	Interest & Finance Expenses	IE-13	198,472.00	214,339.00
	Programme Expenses	IE-14	648,310.00	230,851.00
	Revenue Grants, Contributions & Subsidies	IE-15	1,576,701.00	2,789,605.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	256,248.00	248,914.00
	Depreciation	B-11	1,888,041.00	1,900,927.00
	<b>TOTAL - EXPENDITURE</b>		<b>64,588,167.00</b>	<b>₹ 91,268,538.00</b>
C	<b>Gross Surplus / (deficit) of Income over expenditure before prior period Items (A-B)</b>		<b>415,159.00</b>	<b>331,387.00</b>
D	<b>Add/Less : Prior Period Items (Net)</b>	IE-18	-	-
E	<b>Gross Surplus / (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>415,159.00</b>	<b>331,387.00</b>
F	<b>Less : Transfer to Reserve Funds</b>		<b>400,000.00</b>	<b>300,000.00</b>
G	<b>Net Balance being surplus / deficit carried over to Municipal Fund (E-F)</b>		<b>15,159.00</b>	<b>31,387.00</b>

  
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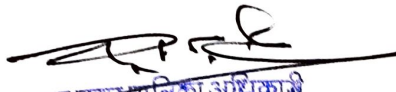
NAGAR PARISHAD, ARON (M.P.)  
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT  
2022-23

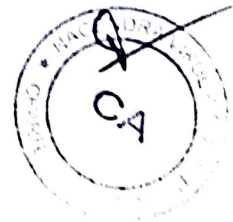
Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year	Previous Year (Rs.)
1100100	Property Tax			
1100200	Water Tax		2,646,236.00	1,515,579.00
1100300	Sewerage Tax		1,111,390.00	901,465.00
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax			
1100700	Vehicle Tax			86.00
1100800	Tax on Animals			
1100900	Electricity Tax			960.00
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			659,000.00
1105100	Octroi & Toll Cess			
1108000	Other Taxes			45,851.00
	Sub-Total		3,757,626.00	3,122,941.00
1109000	Less : Tax Remissions and Refund ( Schedule IE-1(a))		-	-
	Sub-Total		3,757,626.00	3,122,941.00
	Total Tax Revenue		3,757,626.00	3,122,941.00

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		0.00	-

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others			2,026,243.00
1202000	Compensation in lieu of Taxes/ duties		31,792,681.00	34,126,276.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		31,792,681.00	36,152,519.00


  
**Accountant**  
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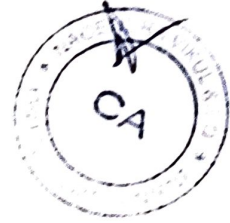
  
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Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		2,426,495.00	2,053,563.00
1302000	Rent From Office Buildings			
1303000	Rent From Guest House		23,200.00	24,500.00
1304000	Lease Rent			
1308000	Other Rents		1,301,558.00	1,034,237.00
	Sub-Total		3,751,253.00	3,112,300.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		3,751,253.00	3,112,300.00
	Total Rental Income From Municipal Properties		3,751,253.00	3,112,300.00

  
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Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		540.00	1,358.00
1401100	Licensing Fees		296,530.00	48,900.00
1401200	Fees for Grant Permit		136,448.00	113,517.00
1401300	Fees for Certificate or Extract		12,827.00	5,051.00
1401400	Development Charges		170,593.00	84,000.00
1401500	Regularisation fees			1,000.00
1402000	Penalties and Fines		3,700.00	120,250.00
1404000	other Fees		12,710.00	17,350.00
1405000	User Charges		98,800.00	170,800.00
1406000	Entry Fees			-
1407000	Service/ Administrative Charges		10,286.00	36,500.00
1408000	Other Charges		16,300.00	24,567.00
	Sub-Total		758,734.00	623,293.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		758,734.00	623,293.00
	Total Income from Fees & User Charges		758,734.00	623,293.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	-
1501100	Sale of Forms & Publications		152,000.00	203,000.00
1501200	Sale of stores & scrap		64,010.00	
1503000	Sale of others			
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges-income head wise		216,010.00	203,000.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		219,330.00	-
1601021	Grant From Other Org.			
1601011	Grant From Central Govt. Reimbursement of Exp		23,600,000.00	45,000,000.00
1601091	Grant Revenue - Reimbursement of Exp			
	Total Revenue Grants ,Contributions & Subsidies		23,819,330.00	45,000,000.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	-

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)

Accountant


Nagar Parishad Aron


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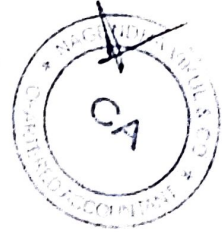
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11000	Interest From Bank Accounts		173,522.00	336,255.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
Total Interest Earned			173,522.00	336,255.00

  
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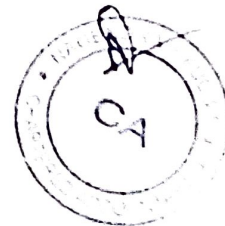
Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited			-
1801100	Lapsed Deposits			1,950,000.00
1801200	Depreciation of Fixed Assets from Special fund			-
1802000	Insurance Claim Recovery			-
1803000	Profit On Disposal of Fixed Assest			-
1804000	Recovery from Employees			-
1805000	Unclaimed Refund / Liabilities			-
1806000	Excess Provisions Written Back			-
1808000	Miscellaneous Income		734,170.00	1,099,617.00
	<b>Total other Income</b>		<b>734,170.00</b>	<b>3,049,617.00</b>

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		17,476,582.00	17,561,472.00
2102000	Benefits and Allowances		556,127.00	116,310.00
2103000	Pension		1,450,642.00	411,239.00
2104000	Other Terminal & Retirement Benefits		2,536,393.00	4,061,204.00
	<b>Total Establishment Expenses</b>		<b>22,019,744.00</b>	<b>22,150,225.00</b>

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		2,376,237.00	2,779,709.00
2201100	Electricity Charges		13,752,241.00	13,860,671.00
2201100	Office Maintenance		46,340.00	49,491.00
2201200	Communication Expenses		70,413.00	106,090.00
2202000	Books & Periodicals		12,240.00	1,080.00
2202100	Printing & Stationary		463,052.00	528,861.00
2203000	Travelling & Conveyance		11,380.00	8,360.00
2204000	Insurance		241,726.00	-
2205000	Audit Fees		-	-
2205100	Legal Expenses		-	189,392.00
2205200	Professional and other Fees		696,157.00	844,290.00
2206000	Advertisement and Publicity		432,700.00	853,020.00
2206100	Membership & subscriptions		1,500.00	-
2208000	Other Administrative Expenses		1,500.00	88,135.00
	<b>Total Administrative Expenses</b>		<b>18,103,986.00</b>	<b>19,309,099.00</b>

  
**Accountant**  
**Nagar Parishad Aron**


  
 मुख्य नगर प्रालिका अधिकारी  
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**Schedule IE-12 : Operations & Maintenance**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		4,577,990.00	3,976,547.00
2302000	Bulk Purchase		7,404,149.00	11,522,269.00
2303000	Consumption of Stores		580,612.00	377,013.00
2304000	Hire Charges		72,516.00	54,099.00
2305000	Repairs & Maintenance - Infrastructure Assets		4,717,460.00	8,485,015.00
2305100	Repairs & Maintenance - Civic Amenities		462,285.00	12,130,795.00
2305200	Repairs & Maintenance - Building		223,870.00	610,161.00
2305300	Repairs & Maintenance - Vehicles		1,593,648.00	1,904,223.00
2305400	Repairs & Maintenance - Furniture		47,880.00	64,498.00
2305500	Repairs & Maintenance - Office Equipments		101,847.00	19,148.00
2305600	Repairs & Maintenance - Electrical Appliances		19,800.00	75,944.00
2305700	Repairs & Maintenance - Plant & Machinery		-	4,889,004.00
2305900	Repairs & Maintenance - Others			19,650.00
2308000	Other Operating & Maintenance Expenses		94,608.00	296,212.00
	<b>Total Operations &amp; Maintenance</b>		<b>19,896,665.00</b>	<b>44,424,578.00</b>

  
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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.			
2403000	Interest on Loans From Govt. Bodies & Associations			
2404000	Interest on Loans From International Agencies			
2405000	Interest on Loans From Banks & other Financial Institutions		198,472.00	214,339.00
2406000	Other Interest			
2407000	Bank Charges			
2408000	Other Finance Charges			
	<b>Total Interest &amp; Finance Charges</b>		<b>198,472.00</b>	<b>214,339.00</b>

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		219,955.00	
2502000	Own Programmes		259,304.00	125,658.00
2503000	Share in Programs of others		169,051.00	105,193.00
	<b>Total Programme Expenses</b>		<b>648,310.00</b>	<b>230,851.00</b>

Schedule IE-15 : Revenue Grants, Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [PMAY & SSS & SBM]		1,376,301.00	492,650.00
2602000	Contributions [CM Kanyadan & SAMBHAL]		200,400.00	2,296,955.00
2603000	Subsidies [specify details]		-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>1,576,701.00</b>	<b>2,789,605.00</b>

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	<b>Total Provisions &amp; Write off</b>		<b>-</b>	<b>-</b>

  
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**Nagar Parishad Aron**


  
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Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	<b>Total Miscellaneous Expenses</b>		<b>256,248.00</b>	<b>248,914.00</b>
			<b>256,248.00</b>	<b>248,914.00</b>

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	<b>Sub Total Income (a)</b>		<b>-</b>	<b>-</b>
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	<b>Sub Total Income (b)</b>		<b>-</b>	<b>-</b>
	<b>Total Prior Period (Net) (a-b)</b>		<b>-</b>	<b>-</b>

  
**Accountant**  
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 नगर परिषद आरोन  
 जिला-गुना (म.प्र.)





NAGENDRA VIKUL &amp; COMPANY

CHARTERED ACCOUNTANT

Add- Q-85 Amaltash colony Phase-2

Shatabdipuram, Gwalior-474005

mob- 9179159012, 09826423055

NAGAR PARISHAD ARON

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## Receipts &amp; Payments Account for the Year Ended 31st March, 2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance	23,344,025.00	Current Liabilities	
Current Liabilities		Adjustments to MP	840,495.00
STATE GRANT LIABILITIES	36,372,050.00	STATE GRANT LIABILITIES	20,000.00
CM KANYADAN YOJNA	219,330.00	CM KANYADAN YOJNA	104,300.00
EARNEST MONEY DEPOSIT	79,000.00	EARNEST MONEY DEPOSIT	22,000.00
RENT DEPOSIT-PREMIUM	380,000.00	Hudco Loan	198,412.00
SOCIAL SECURITY SCHEME	25,000.00	Fixed Assets	
WATER DEPOSIT	6,000.00	Boundary Wall & Fencing	728,255.00
Fixed Assets		BUILDING-COMMUNITY	660,268.00
ROAD CONCRETE	600.00	BUILDING-OFFICE	91,800.00
Direct Incomes		BUILDING-PUBLIC CONVENIENCE (TOILET)	46,900.00
APPLICATION FEE	12,710.00	Building Stadium	8,562,094.00
BASIC AMENITIES	4,786,000.00	Chairs	103,408.00
BUILDING CONSTRUCTION	136,448.00	INVERTER & BATTERY	18,600.00
REGULARIZATION FESS		OFFICE EQUIPMENT OTHER	36,715.00
CHARGES OF SUPPLY OF WATER BY TANKERS	16,600.00	OTHER ASSET	428,782.00
COMPENSATION IN LIEU OF OCTROI	31,792,681.00	ROAD CONCRETE	3,793,513.00
CONSOLIDATED SALE OF STORES & SCRAP	64,010.00	Road-Paver Block Tiles	654,101.00
DEVELOPMENT CHARGES	170,593.00	WATER PIPELINE-PVC	477,254.00
Fee-Copy of Certificate/extract	12,800.00	Current Assets	
FEE-LABOUR REGISTRATION	540.00	MISCELLANEOUS ADVANCE	50,000.00
FEE-OTHERS	34,930.00	Indirect Incomes	
FEES FROM COPIES OF PLAN	27.00	FDR WITH INTEREST	3,149,723.00
Fine & Penalty	3,700.00	Indirect Expenses	
GRANT STATE FINANCE	6,107,000.00	ADVERTISEMENT EXPENSES	384,700.00
INTEREST RECEIVED	173,522.00	BONUS & EX-GRATIA	100,000.00
MISCELLANEOUS INCOME	734,170.00	BULK PURCHASE-ELECTRICAL STORE	4,445,471.00
MUTATION FEE (NAMANTRAN)	1,301,558.00	Bulk Purchase-Sanitation	2,958,578.00
PROPERTY TAX CURRENT	2,646,236.00	CONSULTANCY FEE & CHARGE	696,157.00
Reimb of Exp-Other Organisation	10,250.00	COUNCILLOR ELECTION EXPENSES	219,955.00
RENT COMMUNITY HALL	23,200.00	Covid 19 Exp	96,000.00
RENT FROM MARKET	2,426,495.00	CULTURAL EVENT EXPENSES	99,004.00
ROAD CUTTING CHARGE	16,300.00	ELECTRICITY CHARGES	13,752,241.00
RTI ACT	36.00	EPF	1,869,693.00
SALE OF TENDER	152,000.00	E-TENDRING	1,500.00
SHOP LICENSING FEES	200,000.00	FESTIVAL CELEBRATION EXPENSES-NATIONAL	160,250.00
TRADE LICENSE FEES	61,600.00	FESTIVAL CELEBRATION EXPENSES-RELIGIOUS	1,169,081.00
WATER CONNECTION CHARGES	82,200.00		

Accountant

Nagar Parishad Aron

मुख्य नगरपालिका अधिकारी

नगर परिषद आरोन

जिला-गुना (म.प्र.)



**NAGAR PARISHAD ARON  
GUNA**

**Receipts & Payments Account for the Year Ended 31st March, 2023**

WATER TAX		FOR THE YEAR ENDED 31.03.2023	
Indirect Incomes	1,111,398.00	FOR THE YEAR ENDED 31.03.2023	4,577,311.00
FDR WITH INTEREST		Goushala Exp	94,611.00
Indirect Expenses	3,149,722.00	G.P.F.	291,311.00
Nps		Gst	815,644.00
SALARIES & ALLOWANCES-STAFF	71,822.00	HIRE CHARGES VEHICLES	72,511.00
SECURITY DEPOSIT	9,125.00	INSURANCE VEHICLES	241,211.00
	160,073.00	LEAVE ENCASHMENT	275,311.00
WAGES		MAGAZINES	2,751.00
	9,125.00	MEETING EXPENSES-NAGAR PARISHAD	405,111.00
		MISCELLANEOUS EXPENSES	255,211.00
		NEWSPAPERS	9,411.00
		Nps	1,022,411.00
		OFFICE EXPENSES	45,111.00
		Photocopy Exp	75,311.00
		Pm Awas Yojna Exp	43,211.00
		PRINTING EXPENSES	187,311.00
		PUBLICITY EXPENSE	48,311.00
		REMUNERATION FEE-COUNCILERS	150,711.00
		RENT-OTHERS	604,311.00
		R&M Almirah	47,311.00
		R&M BOREWELLS	2,277,211.00
		R&M BUILDING-OTHER STRUCTURE	19,211.00
		R&M-BURIAL/CREMATION GROUND	47,511.00
		R&M-Computer	101,311.00
		R&M CONCRETE ROAD	1,638,711.00
		R&M ELECTRICAL FITTINGS	165,511.00
		R&M ELECTRICALS APPLIANCES	19,311.00
		R&M FIRE TENDER ENGINES	561,311.00
		R&M MOTOR PUMP	5,609,111.00
		R&M-OFFICE BUILDING	204,611.00
		R&M OPEN DRAINS	69,511.00
		R&M PARK NURSURIES & GARDENS	482,211.00
		R&M Tanker	133,011.00
		R&M TRACTOR	347,311.00
		R&M VEHICLES - OTHERS	551,311.00
		R&M WATER PIPELINE	215,011.00
		R&M WATER RWAYS	2,743,211.00
		SALARIES & ALLOWANCES-STAFF	11,250,911.00
		STATIONERY	195,511.00
		Store Material	580,511.00
		Swachhata Mission Exp	1,308,111.00
		TDS-CONTRACTORS	926,211.00
		TELEPHONE EXPENSES	10,311.00
		TRAVELLING & CONVEYANCE-STAFF	11,301.00

**Accountant**

**Nagar Parishad Aron**

**मुख्य नगर पालिका अधिकारी**

**नगर परिषद आरोन**

**जिला-गुना (म.प्र.)**



NAGAR PARISHAD ARON  
GUNA

Receipts & Payments Account for the Year Ended 31st March 2023

	By Balance b/d	115,904,275.00
	By Cash	60,000.00
	By Closing Balance	21,403,500.00
Total	Total	115,904,275.00


DATE-15/05/2024

UDIN-24430260BKETYT5856

FOR NAGENDRA VIKUL & CO  
Chartered Accountants  
CA VIKUL SINGH BHADOURIA  
M.N.-430160



  
**Accountant**  
Nagar Parishad Aron

  
मुख्य नगर पारिषद अधिकारी  
नगर परिषद आरोन  
जिला-गुना (म.प्र.)

			Revenue Expenditure					Capital Expenditure			
Division	District	ULB Name	Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repa	Other	Total Expenditure
Gwalior-Chambal	GUNA	ARON	22,019,744.00	18,103,986.00	19,896,665.00	198,472.00	4,369,300.00	24,487,543.00	-	50,000.00	89,125,710.00



*[Signature]*  
**Accountant**  
**Nagar Parishad Aron**

*[Signature]*  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद आरोन  
 जिला-गुना (म.प्र.)



**Municipal Council Aron**  
**STATEMENT OF CASH FLOW**  
(As On 31 March 2023)

Particulars	(AMOUNT IN RUPEES)	
	Current Year (2022-23)	Current Year (2021-22)
<b>[A] Cash Flows from Operating Activities</b>		
Gross Surplus Over Expenditure		
<b>Add: Adjustments For</b>		
Depreciation	415,159.00	331,387.00
Interest And Finance Expenses	1,888,041.00	1,900,927.00
<b>Less: Adjustments For</b>		
Profit On Disposal Of Assets	(198,472.00)	(214,339.00)
Net Of Adjustments Made To Municipal Funds & Reserves		
Deposit Received	10,338,392.00	8,967,503.00
Transfer To Reserves / Grant Adjustments	(400,000.00)	(300,000.00)
Interest Income Received	-	-
<b>Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items</b>	<b>12,043,120.00</b>	<b>10,685,478.00</b>
<b>Changes In Current Assets And Current Liabilities</b>		
(Increase)/Decrease In Sundry Debtors	-	-
(Increase)/Decrease In Stock In Hand	-	-
(Increase)/Decrease In Prepaid Expenses	-	-
(Increase)/Decrease In Other Current Assets	(50,000.00)	-
(Decrease)/Increase In Deposits Received	443,000.00	-
(Decrease)/Increase In Deposits Work	160,063.00	(1,947,539.00)
(Decrease)/Increase In Other Current Liabilities	-	-
(Decrease)/Increase In Provisions	-	-
Extra ordinary items (please specify)	-	-
Capital contribution	-	-
<b>Net Cash Generated from / (Used in) Operating Activities [A]</b>	<b>12,596,183.00</b>	<b>8,737,939.00</b>
<b>[B] Cash Flows from Investing Activities</b>		
Purchase Of Fixed Assets And Cwip	(24,487,543.00)	(33,401,822.00)
(Increase)/Decrease In Special Funds/ Grants	12,751,656.00	(3,455,731.00)
(Increase)/Decrease In Earmarked/ Municipal Funds	-	-
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	-	-
(Purchase) Of Investments	-	-
<b>Add:</b>		
Proceeds From Disposal Of Assets	-	-
Proceeds From Disposal Of Investments	-	-
Investment Income Received	198,472.00	214,339.00
Interest Income Received	(11,537,415.00)	(36,643,214.00)
<b>Net cash generated from/(used in) Investing activities [B]</b>		
<b>[C] Cash flows from Financing Activities</b>		
<b>Add:</b>		
Loans From Banks/Others Received	-	-
<b>Less:</b>		
Interest & Finance Expenses	-	-
<b>Net Cash Generated From/(Used In) Financing Activities [C]</b>	<b>1,058,768.00</b>	<b>(27,905,275.00)</b>
<b>Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>23,344,825.00</b>	<b>51,250,100.00</b>
<b>Cash And Cash Equivalent At Beginning Of The Period</b>	<b>24,403,593.00</b>	<b>23,344,825.00</b>
<b>Cash and cash equivalent at end of the period</b>		
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	24,403,593.00	23,344,825.00
Bank balances	-	-
<b>Total Of The Breakup Of Cash And Cash Equivalents</b>		

मुख्य नगर पालिका अधिकारी  
नगर परिषद आरोन  
जिला-गुना (म.प्र.)

Accountant  
Nagar Parishad Aron

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD ARON				
NAME OF AUDITOR: NAGENDRA VIKUL & CO.				
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF
1	Audit of Revenue	Receipts in Rs.		
	राजस्व कर वसूली	Year 2021-22	Year 2022-23	% of Growth
(i)	संपत्तिकर	1,515,579.00	2,646,236.00	74.60%
(ii)	समेकित कर	960.00	-	-100.00%
(iii)	नगरीय विकास उपकर	45,851.00	-	-100.00%
(iv)	शिक्षा उपकर	86.00	-	-100.00%
	कुल योग	1,562,476.00	2,646,236.00	
	गैर राजस्व वसूली			

*(Signature)*

Accountant

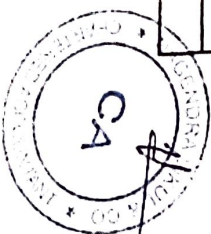
Nagar Parishad Aron

*(Signature)*

मुख्य कर्मचारी अधिकारी

नगर परिषद अरोन

जिला-जुना (म.प्र.)





Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD ARON					
NAME OF AUDITOR: NAGENDRA VIKUL & CO.					
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	
(i)	भवन भूमि किराया	3,112,300.00	3,751,253.00	20.53%	Increase in Collection during the year due to high efforts in Rent collection.
(ii)	जल उपभोक्ता प्रभार	901,465.00	1,111,390.00	23.29%	Increase in collection due to less efforts by officials
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00%	
					Decrease in Collection of Other tax & Revenue Shows no efforts are Made for Collection.
(iv)	अन्य कर/शुल्क	6,433,641.00	1,882,436.00	-70.74%	
	कुल योग	10,447,406.00	6,745,079.00		
	महा योग	12,009,882.00	9,391,315.00		

Nagar Parishad Aron

Accountant


मुख्य नगर पालिका अधिकारी


नगर परिषद आरोन

चिन्ता-गुना (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD ARON			
NAME OF AUDITOR: NAGENDRA VIKUL & CO.			
Sr. no.	PARAMETERS	DESCRIPTION	
2	Audit of Expenditure		Observation in Brief Bifurcation of Capital & revenue Expenditure should be Properly done.
3	Audit of Book Keeping		Record of Security Deposit & EMD should be Improved.
4	Audit of FDR		Interest on FDRs should be entered on Accrual Basis.
5	Audit of Tenders/Bids		Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.
6	Audit of Grants & Loans		Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund. Only Schemes registers are Maintained by ULB.

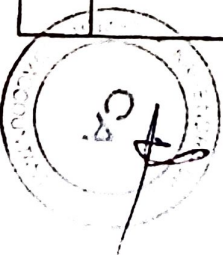
  
**Accountant**  
**Nagar Parishad Aron**

  
**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद अरोन**  
**चिक्का-गुना (म.प्र.)**



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD ARON				
NAME OF AUDITOR: NAGENDRA VIKUL & CO.				
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF
7	Incidence relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another			No Such Incidences are Found During the Audit.
8	any other percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc.	Revenue Expenditure 64,588,167.00	Revenue Receipts 9,391,315.00	687.74% Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.
	Capital Expenditure		Total Expenditure	



**Accountant**  
Nagar Parishad Aron

मुख्य नगर पालिका अधिकारी

नगर परिषद आरोन

चिन्ता-गुना (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD ARON				NAME OF AUDITOR: NAGENDRA VIKUL & CO.	
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF
	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	24,537,543.00	89,125,710.00	27.53%	Capital Expenditure covers Major Part of Total Expenditure. These expenditure are Made from Grants & Schemes & Own Resources.
9	Whether all the Temporary Advances have been fully recovered or not.				Temporary Advances are not given to staff During the year.
10	Whether Bank Reconciliation Statements is being regularly Prepared.				No such Bank Reconciliation prepared by ULB.

*M/s Nagendra Vikul & C*

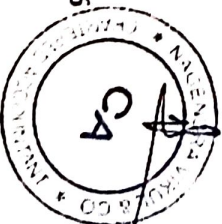
CA Vikul Singh Bhaduria

Partner

Firm Reg No.: 021037C

Membership No.: 430260

UDIN: 24430260BKETY75856



*[Signature]*

Accountant

Nagar Parishad Aron

*[Signature]*

मुख्य नगरपालिका अधिकारी

नगर परिषद आरोन

जिला-बुना (म.प्र.)



**SUGGESTIONS**

Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.

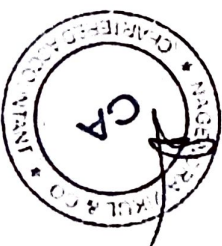
Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.

Bifucation Should be done Properly.

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**Accountant**

**Nagar Parishad Aron**



मुख्य नगर पालिका अधिकारी  
नगर परिषद आरोन  
रिस्ता-गुना (म.प्र.)

**SUGGESTIONS**

Constructed Shops and Property should be given on rent through Auction.

Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.

Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.

**Accountant**  
**Agar Parishad Aron**

मुख्य नगर पालिका अधिकारी  
नगर परिषद आरोन  
जिला-बुना (म.प्र.)





**SUGGESTIONS**

Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.

Books of Security Deposit & EMD Should be Maintained as per MP/MAM

FDR Sheet should be prepared Annually on Accrual Basis.

Comparison should be done at the time of fixing the rates of publicity of tenders & others.

Loan and Grant wise Register should be maintained by mentioning Expenditure Incurred from Particular Grant.

**Accountant**

**Wazir Parishad Aron**

**मुख्य नगर पालिका अधिकारी**

**नगर परिषद आरोन**

**जिला-बुना (म.प्र.)**

