



AUDITOR'S REPORT

We have audited the attached Financial Statement of **"NAGAR PARISHAD - TARANA, DIST - UJJAIN (M.P.)"** as at 31.03.2023, for the period from 01.04.2022 to 31.03.2023. These financial statements are the responsibility of the Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes given in annexure-1 gives a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Receipt and Payment Account of the receipt and payment of **"NAGAR PARISHAD - TARANA, DIST - UJJAIN (M.P.)"** during the year ended on 31.03.2023.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of **"NAGAR PARISHAD - TARANA, DIST - UJJAIN (M.P.)"** during the year ended on 31.03.2023.
- (c) In the case of Balance Sheet of the state of the affairs of **"NAGAR PARISHAD - TARANA, DIST - UJJAIN (M.P.)"** as on 31.03.2023.

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

CA Rahul Agrawal
(Partner)
M. No. 447177
UDIN: 24447177BKBMAU4623



Date - 08/04/2024
Place - Ratlam

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Notes (Annexure-1)

1. The opening balances are taken as per the previous year audit report.
2. The municipal council has not prepared Bank Reconciliation Statements for the Year. However, we had tried to reconcile the balances to extent details made available to us for such reconciliation. yearly BRS is attached with this report.
3. The municipal council has not prepared the accounts as per accrual based double entry accounting system.
4. No Grant Register has been Maintained by the Municipal council.
5. Separate Ledgers are not maintained for the various accounts.
6. No details of Inventory have been provided to us for verification. Also, no physical verification report is available at municipal council.
7. We have Covered All Grant Received from Central/State Government. We found that there are some unknown Grant received during the year of which details are not available. Financial details of grant and its utilization are not maintained by the ULB as prescribed.
8. Fixed Assets Register is not maintained by the ULB as prescribed the MPMAM.
9. The responsibility of Preparation of books of accounts and related documents is of Municipal Council. We had only provided our opinion on the books of accounts offered for our verification.
10. We had relied on the explanations and information to the extent available and provided to us.

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

CA Rahul Agrawal
(Partner)
M. No. 447177



Date - 08/04/2024
Place - Ratlam

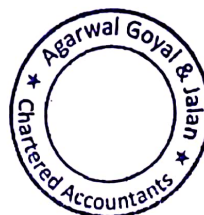
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**Balance Sheet of Tarana Municipal Council
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	5,00,70,272.04	3,53,24,243.11
	Earmarked Funds	B-2	39,70,581.00	34,57,283.00
	Reserves	B-3	14,36,69,524.25	12,73,48,152.17
	Total Reserve & Surplus		19,77,10,377.29	16,61,29,678.29
A2	Grants, Contributions for specific purposes	B-4	2,91,32,961.50	5,38,23,448.00
	Loans			
	Secured loans	B-5	93,79,445.00	1,06,71,445.00
	Unsecured loans	B-6	-	-
	Total Loans		93,79,445.00	1,06,71,445.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		23,62,22,783.79	23,06,24,571.29
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		4,58,37,781.00	4,24,67,150.00
	Less: Accumulated Depreciation		2,28,91,062.43	2,05,32,199.29
	Net Block		2,29,46,718.57	2,19,34,950.71
	Capital work-in-progress		15,50,40,656.00	14,20,41,753.00
	Total Fixed Assets		17,79,87,374.57	16,39,76,703.71
	Investments			
	Investment - General Fund	B-12	9,70,000.00	9,70,000.00
	Investment - Other Funds	B-13	-	-
	Total Investments		9,70,000.00	9,70,000.00
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	2,45,59,600.00	2,40,06,799.00
	Gross amount outstanding		-	-
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	3,45,45,352.64	4,20,87,669.00
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		5,91,04,952.64	6,60,94,468.00
	Current Liabilities and Provisions			
	Deposits received	B-7	4,16,872.42	5,23,718.42
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	14,22,671.00	-
	Provisions	B-10	-	-
	Total Current Liabilities		18,39,543.42	5,23,718.42
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		5,72,65,409.22	6,55,70,749.58
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		23,62,22,783.79	23,05,17,453.29

As per Our Report of Even Date Annexed
For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

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CA Rahul Agrawal
(Partner)
M. No. : 447177

Date : 08.04.2024
Place : Ratlam
UDIN: 24447177BKBMU4623

Tarana Municipal Council
as on 31st March 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	3,53,24,243.11	3,24,15,171.52
	Additions during the year	2,40,08,707.00	72,93,686.80
31090-02	• Surplus for the year	-	-
	• Transfers	-	-
	Total (Rs.)	2,40,08,707.00	72,93,686.80
	Deductions during the year	-	-
	• Deficit for the year	92,62,678.07	43,84,615.20
	• Transfers	-	-
	Total (Rs.)	92,62,678.07	43,84,615.20
310	Balance at the end of the current year	5,00,70,272.04	3,53,24,243.11

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3111023		31110	3111023	
(a) Opening Balance	34,57,283.00	-	34,57,283.00	32,18,174.00	-	32,18,174.00
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• 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)	5,13,298.00	-	5,13,298.00	2,39,109.00	-	2,39,109.00
Total (b)	5,13,298.00	-	5,13,298.00	2,39,109.00	-	2,39,109.00
(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)	39,70,581.00	-	39,70,581.00	34,57,283.00	-	34,57,283.00



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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	12,73,48,152.17	1,63,21,372.08	14,36,69,524.25	-	14,36,69,524.25
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	12,73,48,152.17	1,63,21,372.08	14,36,69,524.25	-	14,36,69,524.25

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	Grants from Other Govt. Agencies	Total
Account Code	32010	32020	32080	32060	32030	
(a) Opening Balance	1,97,76,906.00	3,40,46,542.00	-	-	-	5,38,23,448.00
(b) Additions to the Grants *						
• Grant received during the year	66,97,000.00	1,01,65,085.00	-	-	-	1,68,62,085.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	66,97,000.00	1,01,65,085.00	-	-	-	1,68,62,085.00
Total (a + b)	2,64,73,906.00	4,42,11,627.00	-	-	-	7,06,85,533.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	49,48,810.88	1,13,72,561.20	-	-	-	1,63,21,372.08
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
Other	1,21,75,164.72	1,30,56,034.70	-	-	-	2,52,31,199.42
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	1,71,23,975.60	2,44,28,595.90	-	-	-	4,15,52,571.50
Net balance at the year end (a+b)-(c)	93,49,930.40	1,97,83,031.10	-	-	-	2,91,32,961.50

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	-	-
33050	Loans from banks & other financial institutions	93,79,445.00	1,06,71,445.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	93,79,445.00	1,06,71,445.00

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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	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	3,65,622.42	4,72,468.42
34030	From staff	51,250.00	51,250.00
34080	From Others	-	-
	Total deposits received	4,16,872.42	5,23,718.42

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 2022- 23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	7,01,638.00	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	59,180.00	-
35020	Recoveries Payable	6,05,269.00	-
35030	Government Dues Payable	56,584.00	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	14,22,671.00	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation			Net Block		
Account Code	Particulars	Opening Balance on 01.04.2022	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	17.00	-	-	17.00	-	-	-	-	17.00	17.00
41020	Buildings	29,62,491.00	-	-	29,62,491.00	2,82,943.40	98,749.70	-	3,81,693.10	25,80,797.90	26,79,547.60
	Infrastructure Assets										-
41030	• Roads and Bridges	1,72,74,570.00	9,81,060.00	-	1,82,55,630.00	1,63,20,710.00	9,12,781.50	-	1,72,33,491.50	10,22,138.50	9,53,860.00
41031	• Sewerage and Drainage	1,00,39,841.00	2,88,864.00	-	1,03,28,705.00	8,92,430.31	5,16,435.25	-	14,08,865.56	89,19,839.44	91,47,410.69
41032	• Water ways	29,52,959.00	4,87,575.00	-	34,40,534.00	3,89,443.15	86,013.35	-	4,75,456.50	29,65,077.50	25,63,515.85
41033	• Public Lighting	3,63,076.00	4,98,000.00	-	8,61,076.00	90,590.60	71,756.33	-	1,62,346.93	6,98,729.07	2,72,485.40
	Lakes and Ponds	19,11,804.00	-	-	19,11,804.00	-	-	-	-	19,11,804.00	19,11,804.00
	Other assets										-
41040	• Plants & Machinery	13,54,075.00	6,78,061.00	-	20,32,136.00	3,96,604.33	1,69,344.67	-	5,65,949.00	14,66,187.00	9,57,470.67
41050	• Vehicles	51,22,504.00	4,00,000.00	-	55,22,504.00	19,78,500.67	4,60,208.67	-	24,38,709.33	30,83,794.67	31,44,003.33
41060	• Office & other equipment	3,87,642.00	-	-	3,87,642.00	1,41,163.00	32,303.50	-	1,73,466.50	2,14,175.50	2,46,479.00
41070	• Furniture, fixtures, fittings and electrical appliances	98,171.00	37,071.00	-	1,35,242.00	39,813.83	11,270.17	-	51,084.00	84,158.00	58,357.17
41080	• Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	4,24,67,150.00	33,70,631.00	-	4,58,37,781.00	2,05,32,199.29	23,58,863.13	-	2,28,91,062.43	2,29,46,718.57	2,19,34,950.71
41210	Work-in-progress	-	1,29,98,903.00	-	1,29,98,903.00	-	-	-	-	15,50,40,656.00	14,20,41,753.00
	Total	4,24,67,150.00	1,63,69,534.00	-	5,88,36,684.00	2,05,32,199.29	23,58,863.13	-	2,28,91,062.43	17,79,87,374.57	16,39,76,703.71



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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		9,70,000.00	9,70,000.00
	Total of Investments General Fund		-	9,70,000.00	9,70,000.00

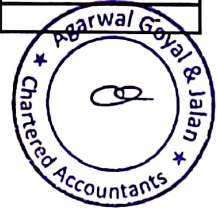
Schedule B-13: Investments - Other Funds

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)			-	-
	Total of Investments Other Fund		-	-	-

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	-	-
	Total Stock in hand	-	-

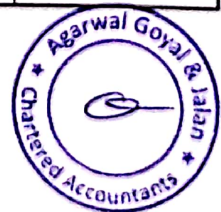
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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	62,42,655.00	-	62,42,655.00	63,26,033.00
	More than 5 years*	-	-	-	-
	Sub - total	62,42,655.00	-	62,42,655.00	63,26,033.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	62,42,655.00	-	62,42,655.00	63,26,033.00
43120	Receivable for Water Taxes				
	Less than 3 years	84,66,695.00	-	84,66,695.00	84,75,923.00
	More than 3 years*	-	-	-	-
	Sub - total	84,66,695.00	-	84,66,695.00	84,75,923.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	84,66,695.00	-	84,66,695.00	84,75,923.00
43120	Receivable of Other Taxes				
	Less than 3 years	48,11,128.00	-	48,11,128.00	45,88,029.00
	More than 3 years*	-	-	-	-
	Sub - total	48,11,128.00	-	48,11,128.00	45,88,029.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	48,11,128.00	-	48,11,128.00	45,88,029.00
43130	Receivables for Fees & User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources				
	Less than 3 years	50,39,122.00	-	50,39,122.00	46,16,814.00
	More than 3 years*	-	-	-	-
	Sub - total	50,39,122.00	-	50,39,122.00	46,16,814.00
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	2,45,59,600.00	-	2,45,59,600.00	2,40,06,799.00


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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	-	-
	Total Prepaid expenses	-	-

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	3,45,45,352.64	4,20,87,669.00
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	3,45,45,352.64	4,20,87,669.00
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	3,45,45,352.64	4,20,87,669.00




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नगर परिषद तराना, जिला उज्जैन

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	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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	-	-
	Total Accumulated Provision	-	-

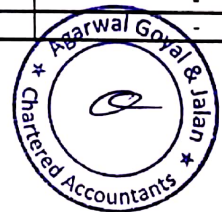
Schedule B-19: Other Assets

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

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	-	-
	Total Miscellaneous expenditure	-	-

मुख्य नगर विकास अधिकारी
नगर परिषद तराना, जिला उज्जैन



Tarana Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period from 01 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
A	INCOME			
	Tax Revenue	IE-1	28,66,359.00	14,03,112.00
	Assigned Revenues & Compensation	IE-2	3,44,24,253.00	3,40,39,817.00
	Rental Income from Municipal Properties	IE-3	60,29,744.00	13,18,339.00
	Fees & User Charges	IE-4	11,66,225.00	13,26,523.00
	Sale & Hire Charges	IE-5	2,03,627.00	12,55,590.00
	Revenue Grants, Contributions & Subsidies	IE-6	2,52,31,199.42	5,99,01,529.07
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	1,06,853.00	12,33,435.00
	Other Income	IE-9	7,32,639.64	1,96,745.00
	Total - INCOME		7,07,60,900.06	10,06,75,090.07
B	EXPENDITURE			
	Establishment Expenses	IE-10	4,03,47,218.00	3,90,14,953.00
	Administrative Expenses	IE-11	65,02,926.00	46,56,348.00
	Operations & Maintenance	IE-12	2,94,38,525.00	1,99,43,775.00
	Interest & Finance Expenses	IE-13	7,62,748.00	10,30,506.00
	Programme Expenses	IE-14	-	2,56,042.00
	Revenue Grants, Contributions & subsidies	IE-15	1,00,000.00	3,73,87,205.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	23,58,863.13	25,31,767.27
	Total - EXPENDITURE		7,95,10,280.13	10,48,20,596.27
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(87,49,380.07)	(41,45,506.20)
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(87,49,380.07)	(41,45,506.20)
F	Less: Transfer to Reserve Funds		5,13,298.00	1,59,051.00
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(92,62,678.07)	(43,04,557.20)

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

मुख्य नगरपालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन



CA Rahul Agrawal

(Partner)
M. No. : 447177

Date : 08.04.2024

Place : Ratlam

UDIN: 24447177BKBMAU4623



Tarana Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01 April 2022 to 31 March 2023

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	4,00,186.00	2,36,658.00
11002	Water tax	14,77,927.00	6,16,153.00
11003	Samekit Kar	8,01,474.00	3,88,746.00
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	74,521.00	45,250.00
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
1108021	Urban cess	1,12,251.00	81,321.00
11080	Other taxes	-	34,984.00
	Sub-total	28,66,359.00	14,03,112.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	28,66,359.00	14,03,112.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	3,23,000.00	41,02,506.00
12020	Compensation in lieu of Octroi	3,41,01,253.00	2,99,37,311.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	3,44,24,253.00	3,40,39,817.00


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 नगर परिषद तराना, जिला उज्जैन



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	58,41,417.00	10,43,018.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	1,88,327.00	2,75,321.00
	Sub-Total	60,29,744.00	13,18,339.00
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	60,29,744.00	13,18,339.00

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	30.00	17,140.00
14011	Licensing Fees	4,02,544.00	41,370.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	595.00	50.00
14014	Development Charges	92,685.00	59,049.00
14015	Regularization Fees	1,09,760.00	-
14020	Penalties and Fines	59,235.00	70,980.00
14040	Other Fees	4,39,841.00	6,94,964.00
14050	User Charges	61,535.00	4,20,110.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	22,860.00
14080	Other Charges	-	-
	Sub-Total	11,66,225.00	13,26,523.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	11,66,225.00	13,26,523.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	1,94,139.00	1,20,590.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	11,10,000.00
15040	Hire Charges for Vehicles	9,488.00	25,000.00
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,03,627.00	12,55,590.00


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नगर परिषद तराना, जिला उज्जैन



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	1,30,56,034.70	1,75,30,228.47
1601011	Grant Revenue-Central Govt.	1,21,75,164.72	4,23,71,300.60
1601021	Grant Revenue-Other Organisations	-	-
1601091	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	2,52,31,199.42	5,99,01,529.07

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	1,06,853.00	12,33,435.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	1,06,853.00	12,33,435.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	7,32,639.64	1,96,745.00
	Total Other Income	7,32,639.64	1,96,745.00

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नगर परिषद तराना, जिला उज्जैन



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	3,88,31,203.00	3,74,46,507.00
21020	Benefits and Allowances	73,850.00	1,91,380.00
21030	Pension	1,08,650.00	1,77,066.00
21040	Other Terminal & Retirement Benefits	13,33,515.00	12,00,000.00
	Total establishment expenses	4,03,47,218.00	3,90,14,953.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	-
22012	Communication Expenses	-	45,422.00
22020	Books & Periodicals	17,678.00	67,345.00
22021	Printing and Stationery	10,84,249.00	3,82,266.00
22030	Traveling & Conveyance	23,37,246.00	27,38,947.00
22040	Insurance	-	-
22050	Audit Fees	1,24,605.00	-
22051	Legal Expenses	-	-
22052	Professional and other Fees	7,86,958.00	-
22060	Advertisement and Publicity	8,79,682.00	-
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	12,72,508.00	14,22,368.00
	Total administrative expenses	65,02,926.00	46,56,348.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	35,72,559.00	40,67,256.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	1,04,70,623.00	1,17,08,238.00
23040	Hire Charges	96,715.00	-
23050	Repairs & maintenance - Infrastructure Assets	86,61,998.00	24,02,105.00
23051	Repairs & maintenance - Civic Amenities	12,44,690.00	7,70,543.00
23052	Repairs & maintenance - Buildings	55,196.00	-
23053	Repairs & maintenance - Vehicles	10,08,679.00	8,13,905.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	96,945.00	1,81,728.00
23056	Repairs & maintenance - Electrical Appliances	23,81,009.00	-
23059	Repairs & maintenance - Others	9,94,294.00	-
23080	Other operating & maintenance expenses	8,55,817.00	-
	Total operations & maintenance	2,94,38,525.00	1,99,43,775.00

मुख्य नगरपालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	7,60,877.00	10,27,125.00
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	1,871.00	3,381.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	7,62,748.00	10,30,506.00

Schedule IE-14: Programme Expenses


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	-	2,56,042.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	2,56,042.00

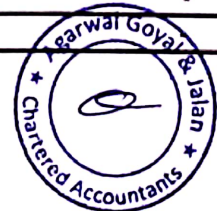
Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	State Grants	1,00,000.00	3,71,80,205.00
26020	Contributions [specify details]	-	2,07,000.00
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	1,00,000.00	3,73,87,205.00

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-


मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन



Schedule IE-17: Miscellaneous Expenses

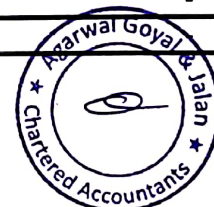
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	23,58,863	25,31,767.27
	Total Depreciation	23,58,863	25,31,767

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-




मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन

Tarana Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 01 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (Including in designated bank accounts)		4,20,87,669.00	6,16,24,839.00				
	Operating Receipts				Operating Payments			
110	Tax Revenue	RP - 1	4,37,833.00	24,54,112.00	Establishment Expenses	RP - 10	4,03,47,218.00	3,90,14,953.00
120	Assigned Revenues & Compensations	RP - 2	3,44,24,253.00	3,40,39,817.00	Administrative Expenses	RP - 11	56,45,438.00	48,95,457.00
	Rental income from Municipal Properties	RP - 3	15,29,744.00	13,18,339.00	Operations and Maintenance	RP - 12	1,20,61,117.00	1,99,43,775.00
140	Fees & User Charges	RP - 4	11,66,225.00	13,26,523.00	Interest & Finance Charges	RP - 13	1,871.00	10,30,506.00
150	Sale & Hire Charges	RP - 5	2,03,627.00	12,55,590.00	Programme Expenses	RP - 14	-	2,56,042.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	1,00,000.00	3,73,87,205.00
	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	-	-
	Interest Earned	RP - 8	1,06,853.00	12,33,435.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	7,32,639.64	1,96,745.00	Prior Period		-	-
	Non-Operating Receipts				Non-Operating Payments			
					Refund of Deposits		18,16,297.00	6,59,253.00
	Deposits Received	RP - 19	1,39,552.00	-	Payment to Sundry Creditors	RP - 24	2,77,76,883.00	-
320	Grants and contribution for specific purposes	RP - 20	4,25,95,940.00	6,41,07,801.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	Grants and contribution for specific purposes Payments	RP - 27	-	-
390-01	Sale proceeds from Assets				Provisions		-	-
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	62,13,884.00	2,10,36,668.00
390-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
341	Revenue Collected In Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock In hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	12,92,000.00	12,63,600.00
431	Debtors(receivable)	RP - 23	63,75,725.00	-	Prepaid Expenses		-	-
	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-	-	Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-	-	Municipal Fund		-	-
	Investments - General Fund		-	-				
	Closing Balances				Cash balances including Imprest Balance			
							-	-
					Balances with Banks/Treasury (Including in designated bank accounts)		3,45,45,352.64	4,20,87,669.00
	TOTAL		12,98,00,060.64	16,75,57,201.00	TOTAL		12,98,00,060.64	16,75,75,128.00

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C



CA Rahul Agrawal
(Partner)
M. No. : 447177

मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन

Date : 08.04.2024

Place : Ratlam

DIN: 24447177BKBM AU4623

Tarana Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01 April 2022 to 31 March 2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax	1,800.00	2,36,658.00
11002	Water Tax	4,16,727.00	6,16,153.00
11003	Samekit Tax	18,600.00	3,88,746.00
11004	Conservancy Tax	-	-
11006	Education Tax	706.00	45,250.00
11012	Pilgrimage Tax	-	-
1108021	Urban Development cess	-	81,321.00
11013	Export Tax	-	10,51,000.00
11008	Other Taxes	-	34,984.00
	Total Tax Revenue	4,37,833.00	24,54,112.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	3,23,000.00	41,02,506.00
12020	Compensation in lieu of Taxes / duties	3,41,01,253.00	2,99,37,311.00
12030	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	3,44,24,253.00	3,40,39,817.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	13,41,417.00	10,43,018.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	1,88,327.00	2,75,321.00
	Sub-Total	15,29,744.00	13,18,339.00
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	15,29,744.00	13,18,339.00

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नगर परिषद तराना, जिला सज्जन



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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	30.00	17,140.00
14011	Licensing Fees	4,02,544.00	41,370.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	595.00	50.00
14014	Development Charges	92,685.00	59,049.00
14015	Regularization Fees	1,09,760.00	-
14020	Penalties and Fines	59,235.00	70,980.00
14040	Other Fees	4,39,841.00	6,94,964.00
14050	User Charges	61,535.00	4,20,110.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	22,860.00
14080	Other Charges	-	-
	Sub-Total	11,66,225.00	13,26,523.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	11,66,225.00	13,26,523.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	1,94,139.00	1,20,590.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	11,10,000.00
15040	Hire Charges for Vehicles	9,488.00	25,000.00
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,03,627.00	12,55,590.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-


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 नगर परिषद तराना, जिला उज्जैन



Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	1,06,853.00	12,33,435.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	1,06,853.00	12,33,435.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	7,32,639.64	1,96,745.00
	Total Other Income	7,32,639.64	1,96,745.00

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	3,88,31,203.00	3,74,46,507.00
21020	Benefits and Allowances	73,850.00	1,91,380.00
21030	Pension	1,08,650.00	1,77,066.00
21040	Other Terminal & Retirement Benefits	13,33,515.00	12,00,000.00
	Total Establishment Expenses	4,03,47,218.00	3,90,14,953.00


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Schedule RP - 11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	-
22012	Communication Expenses	-	45,422.00
22020	Books & Periodicals	17,678.00	67,345.00
22021	Printing and Stationery	9,97,549.00	3,82,266.00
22030	Traveling & Conveyance	23,37,246.00	27,38,947.00
22040	Insurance	-	-
22050	Audit Fees	94,105.00	-
22051	Legal Expenses	-	-
22052	Professional and other Fees	1,88,176.00	-
22060	Advertisement and Publicity	7,68,212.00	-
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	12,42,472.00	16,61,477.00
	Total Administrative Expenses	56,45,438.00	48,95,457.00
	Less:- Administrative Income	-	-
	Net Administrative Expenses	56,45,438.00	48,95,457.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	27,34,635.00	40,67,256.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	21,11,091.00	1,17,08,238.00
23040	Hire Charges	96,715.00	-
23050	Repairs & maintenance - Infrastructure Assets	35,62,998.00	24,02,105.00
23051	Repairs & maintenance - Civic Amenities	1,49,373.00	7,70,543.00
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	8,41,117.00	8,13,905.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	45,495.00	1,81,728.00
23056	Repairs & maintenance - Electrical Appliances	15,60,481.00	-
23057	Repairs & maintenance - Other	9,46,312.00	-
23080	Other operating & maintenance expenses	12,900.00	-
	Total Operations & Maintenance Expenses	1,20,61,117.00	1,99,43,775.00


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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	10,27,125.00
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	1,871.00	3,381.00
24080	Other Finance Expenses	-	-
	Sub-Total	1,871.00	10,30,506.00
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	1,871.00	10,30,506.00

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	-	2,56,042.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	2,56,042.00

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants	1,00,000.00	3,71,80,205.00
26020	Contributions	-	2,07,000.00
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	1,00,000.00	3,73,87,205.00

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penalty And Fine	-	-
2718001	Miscellaneous Expenditure	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	12,92,000.00	12,63,600.00
	Total Loan Repaid	12,92,000.00	12,63,600.00

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	1,39,552.00	17,927.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	1,39,552.00	17,927.00
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	1,39,552.00	17,927.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	1,01,15,000.00	4,30,40,240.00
320200	Grant from State Government	3,24,80,940.00	2,10,67,561.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	4,25,95,940.00	6,41,07,801.00
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	4,25,95,940.00	6,41,07,801.00

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नगर परिषद तराना, जिला उज्जैन



Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust or Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

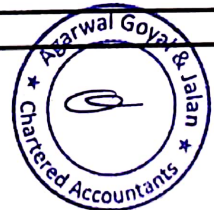
Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	4,81,764.00	-
4313000	Fees & User Charges	10,70,428.00	-
4314000	Other Sources	40,77,692.00	-
4312005	Other Taxes	7,45,841.00	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	63,75,725.00	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	2,61,40,623.00	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	8,19,997.00	-
3502000	Recoveries Payable	8,16,263.00	-
3501300	Outstanding Liabilities	-	-
3508000	Other (Provisions)	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	2,77,76,883.00	-
	Less Liability During the year	-	-
	Total Payment to Creditors	2,77,76,883.00	-

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नगर परिषद तराना, जिला उज्जैन



Schedule RP - 25: Reserve Funds Paid


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

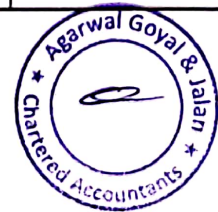
Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land	-	7,41,456.00
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	2,88,864.00	-
4103200	Water Ways	-	10,87,992.00
4103300	Public Lighting	-	-
4104000	Plant & Machinery	5,84,501.00	96,261.00
4105000	Vehicle	4,00,000.00	-
4106000	Office & Other Equipments	-	-
4107000	Furniture & Fixtures	37,071.00	-
4120000	Work in Progress	49,03,448.00	1,91,10,959.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	62,13,884.00	2,10,36,668.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-


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नगर परिषद तराना, जिला उज्जैन



Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Receivable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan	-	-

मुख्य कार्यकारी अधिकारी
नगर परिषद तरावा, जिला कच्छ



Tarana Municipal Council
Statement of Cash Flow
For the Period from 01 April 2022 to 31 March 2023

Particulars	Current Year 2022-23 (Rs)		Previous Year 2021-22 (Rs)	
[A] Cash Flow from Operating Activities				
Gross surplus/ (deficit) over expenditure		(87,49,380.07)		(41,45,506.20)
Add: Adjustments for				
Depreciation	23,58,863.13		25,31,767.27	
Interest & finance expenses	7,62,748.00	31,21,611.13	10,30,506.00	35,62,273.27
Less: Adjustments for				
Profit on disposal of assets	-			
Dividend Income	-			
Investment Income	-			
Interest Income received	1,06,853.00	1,06,853.00		12,33,435.00
Adjusted Income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		(57,34,621.94)		(18,16,667.93)
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	(5,52,801.00)		(74,71,084.00)	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-		-	
(Increase) / decrease in other current assets	-	(5,52,801.00)	-	(74,71,084.00)
(Decrease) / increase in Deposits received	(1,06,846.00)		3,58,674.00	
(Decrease) / increase in Deposits works	-		-	
(Decrease) / increase in other current liabilities	14,22,671.00		-	
(Decrease) / increase in provisions	-		-	
Extra ordinary items	-	13,15,825.00	-	3,58,674.00
Net Cash Generated from/used in Operating Activities [A]		(49,71,597.94)		(89,29,077.93)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal/Purchase of Assets and CWIP			-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-			
Interest Income Received	1,06,853.00	1,06,853.00	12,33,435.00	12,33,435.00
Purchase of Fixed Assets	(1,63,69,534.00)		(2,10,36,668.00)	
Increase/(Decrease) in Special Funds/Grants	(2,46,90,486.50)		(87,69,327.13)	
Increase/(Decrease) in Earmarked Funds	-		-	
Increase/(Decrease) in reserve (Grant against fixed assets)	1,63,21,372.08		1,29,75,599.06	
Increase/(Decrease) in Municipal fund	2,40,87,425.00		72,82,975.00	
	-	(6,51,223.42)	-	(95,47,421.07)
Net Cash Generated from/used in Investing Activities [B]		(5,44,370.42)		(83,13,906.07)
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-		-	
Loan Repayment	12,63,600.00		12,63,600.00	
Interest & Finance Expenses	7,62,748.00	20,26,348.00	10,30,506.00	22,94,106.00
Net Cash Generated from/used in Financing Activities [C]		(20,26,348.00)		(22,94,106.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(75,42,316.36)		(1,95,37,170.00)
Cash & Cash Equivalent at the beginning of Period		4,20,87,669.00		6,16,24,839.00
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		3,45,45,352.64		4,20,87,669.00
Cash Balances	-		-	
Bank Balances	3,45,45,352.64		4,20,87,669.00	
Total of the Breakup of Cash & Cash Equivalent		3,45,45,352.64		4,20,87,669.00
Difference		-		-

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

Date : 08.04.2024

Place : Ratlam

UDIN: 24447177BKBMAU4623

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नगर परिषद तराना, जिला उज्जैन



CA Rahul Agrawal
(Partner)
M. No. : 447177



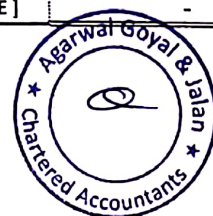
Bank Reconciliation Statement
Nagar Parishad Tarana
As on: 31st March 2023

State Bank Of India - 33223344536						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2023						4,75,461.64
Add:-						
B.						
Less:-						
C.						
D. Adjusted balance as per Cash Book				[A + B - C]		4,75,461.64
E. Closing balance as per Bank statement as on 31.03.2023						4,75,461.64
F. Difference found				[D - E]		-

NJGB - 040410200002424						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2023						1,51,955.00
Add:-						
B. Amount not taken in Cash Book				72,108.86		
				-		72,108.86
Less:-						
C.						
D. Adjusted balance as per Cash Book				[A + B - C]		2,24,063.86
E. Closing balance as per Bank statement as on 31.03.2023						2,24,063.86
F. Difference found				[D - E]		-

Bank Of India - 912010200004626						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2023						31,742.10
Add:-						
B.						
Less:-						
C.						
D. Adjusted balance as per Cash Book				[A + B - C]		31,742.10
E. Closing balance as per Bank statement as on 31.03.2023						31,742.10
F. Difference found				[D - E]		-


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 नगर परिषद तराना, जिला उज्जैन



Bank Of Baroda -50430100002610

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					57,982.00
Add:-					
B.					
				-	-
Less:-					
C. Round off				0.39	
					0.39
D. Adjusted balance as per Cash Book				[A + B - C]	57,981.61
E. Closing balance as per Bank statement as on 31.03.2023					57,981.61
F. Difference found				[D - E]	-

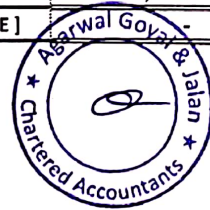
State Bank Of India -33517939314

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					7,63,757.00
Add:-					
B.					
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book					7,63,757.00
E. Closing balance as per Bank statement as on 31.03.2023					7,63,757.00
F. Difference found				[D - E]	-

Jila sahakari bank -594017004399

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					26,390.64
Add:-					
B. Amount not recorded in cash book				2,176.00	
				-	2,176.00
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	28,566.64
E. Closing balance as per Bank statement as on 31.03.2023					28,566.64
F. Difference found				[D - E]	

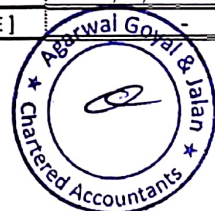
मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन



State bank of india - 53036572076					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					1,01,25,131.00
Add:-					
Amount Credited in Bank but not recorded		04.04.2022		584.00	
Cheque Issued but not presented for payment			17.03.2023	10,944.00	
Cheque Issued but not presented for payment			24.03.2023	14,195.00	
Cheque Issued but not presented for payment			24.03.2023	13,000.00	
Cheque Issued but not presented for payment			24.03.2023	88,128.00	
Cheque Issued but not presented for payment			24.03.2023	13,199.00	
Cheque Issued but not presented for payment			24.03.2023	1,22,784.00	
Cheque Issued but not presented for payment			24.03.2023	17,670.00	
Cheque Issued but not presented for payment			31.03.2023	9,580.00	
Cheque Issued but not presented for payment			31.03.2023	37,521.00	
Cheque Issued but not presented for payment			31.03.2023	9,255.00	
Cheque Issued but not presented for payment			31.03.2023	11,000.00	
Cheque Issued but not presented for payment			31.03.2023	10,181.00	
Cheque Issued but not presented for payment			31.03.2023	10,584.00	
Cheque Issued but not presented for payment			31.03.2023	9,450.00	
Cheque Issued but not presented for payment			31.03.2023	9,450.00	
Cheque Issued but not presented for payment			31.03.2023	10,800.00	
Cheque Issued but not presented for payment			31.03.2023	10,800.00	
Cheque Issued but not presented for payment			31.03.2023	4,860.00	
Cheque Issued but not presented for payment			31.03.2023	6,660.00	
Cheque Issued but not presented for payment			31.03.2023	9,562.00	
Cheque Issued but not presented for payment			31.03.2023	4,860.00	
Cheque Issued but not presented for payment			31.03.2023	3,276.00	
Cheque Issued but not presented for payment			31.03.2023	3,150.00	
Cheque Issued but not presented for payment			31.03.2023	9,000.00	
Cheque Issued but not presented for payment			31.03.2023	3,600.00	
Cheque Issued but not presented for payment			31.03.2023	5,000.00	
Cheque Issued but not presented for payment			31.03.2023	13,950.00	
Cheque Issued but not presented for payment			31.03.2023	3,600.00	
Cheque Issued but not presented for payment			31.03.2023	34,965.00	
Cheque Issued but not presented for payment			31.03.2023	95,480.00	
Amount Credited in Bank but not recorded			31.03.2023	96,600.00	
				-	96,600.00
Less:-					
C. Bank Charges not taken in Cash Book			03.03.2023	1,119.45	
					1,119.45
D. Adjusted balance as per Cash Book				[A + B - C]	1,02,20,611.55
E. Closing balance as per Bank statement as on 31.03.2023					1,02,20,611.55
F. Difference found				[D - E]	-

State Bank Of India - 30537380759					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					20,90,942.00
Add:-					
B.					
LESS:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	20,90,942.00
E. Closing balance as per Bank statement as on 31.03.2023					20,90,942.00
F. Difference found				[D - E]	-

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State bank of india - 53036570432					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					4,41,025.00
Add:-					
B.					
Less:-					
Amount not recorded in Cash Book		31.03.2023		39,500.00	
C. Bank Charges		31.03.2023		495.83	
					39,995.83
D. Adjusted balance as per Cash Book				[A + B - C]	4,01,029.17
E. Closing balance as per Bank statement as on 31.03.2023					4,01,029.17
F. Difference found				[D - E]	-

State Bank Of India - 53036574095					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					16,79,549.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	16,79,549.00
E. Closing balance as per Bank statement as on 31.03.2023					16,79,549.00
F. Difference found				[D - E]	-

State Bank Of India - 31255464111					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					1,08,67,283.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	1,08,67,283.00
E. Closing balance as per Bank statement as on 31.03.2023					1,08,67,283.00
F. Difference found				[D - E]	-

Bank Of Baroda - 50430100005164					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					64,26,801.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	64,26,801.00
E. Closing balance as per Bank statement as on 31.03.2023					64,26,801.00
F. Difference found				[D - E]	-

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Bank Of Baroda - 46370100003344

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					60,061.00
Add:-					
B.				-	
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	60,061.00
E. Closing balance as per Bank statement as on 31.03.2023					60,061.00
F. Difference found				[D - E]	-

HDFC Bank - 50200028000184

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					51,86,412.00
Add:-					
B.				-	
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	51,86,412.00
E. Closing balance as per Bank statement as on 31.03.2023					51,86,412.00
F. Difference found				[D - E]	-

HDFC Bank - 50100196612938

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					54,640.00
Add:-					
B.				-	
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	54,640.00
E. Closing balance as per Bank statement as on 31.03.2023					54,640.00
F. Difference found				[D - E]	-

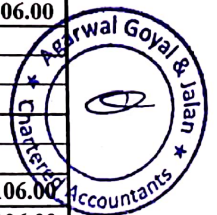
HDFC Bank - 50100358658401

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					31,407.00
Add:-					
B.				-	
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	31,407.00
E. Closing balance as per Bank statement as on 31.03.2023					31,407.00
F. Difference found				[D - E]	-

HDFC Bank - 5010038979856

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2023					4,54,106.00
Add:-					
B.				-	
					-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	4,54,106.00
E. Closing balance as per Bank statement as on 31.03.2023					4,54,106.00
F. Difference found				[D - E]	-

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THE AUDITOR'S SCOPE OF WORK

Annexure - B

1. Audit of Revenue :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified The Cash Book For Audit Of Revenue From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad take strict action for any revenue leakage and guide all the Employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We Checked The Revenue Receipt From The Counter File Of Receipt Book on sample basis and Verified That The Money Received is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samakit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	We have verified all the revenue collection detail as provided to us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(v)	The entries in cash book shall be verified.	We Have Verified All Cash Book With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad.	
(vii)	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Not Applicable.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found.	

2. Audit of Expenses :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	We Have Covered All Schemes Expenditures to the extent the respective details and information provided to us.	Nagar Parishad has made adequate payment to vendors under the applicblle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We Have Covered All Schemes Expenditures to the extent the respective details and information provided to us. Descriptive information is not provided to us for our verification.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	Detailed working and documents are not prepared by the Council, also the descriptive information is not provided to us for our verification, hence we are unable to comment there upon.	
(vi)	During the audit financial propriety shall be checked. All the expeiditure shall be supported by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	

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(viii)	The Auditor shall be responsible for Verification Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Talled With The Income & Expenditure Records And Creation Of Fixed Asset.	During our audit we found that nagar parishad is not preparing any UC's regarding grant utilization.
(ix)	The Auditor shall Verify that all the temporary advances have been fully recovered.	We have check and found that there is no temporary advance is provided by ULB during the year.

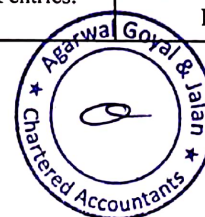
3. Audit of Book Keeping :

	Indicators	Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we also find that there are some important registers are not prepared by ULB Like Ledger, FAR, Bills Payable etc. as per the prescribed guidelines.	All Books are maintained in well condition and we suggest that the same should to carried for future. And We also suggest nagar parishad to maintained Ledger, FAR and other registers.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad Not Maintained the Books of Accounts As Per Accounting Rules Applicable to Urban Local Bodies. The same is also intimated to the CMO.	
(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 Audit Report.	No advance provided during the year so ULB not Prepared advance register.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	No BRS has been prepared by ULB for the Year. However we had tried to reconcile the balances to extent details made available to us for such reconciliation. yearly BRS is attached with this report.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	Grant Register is not maintained by the ULB. Also no such relavant register is provided to us for verification, hence we are unable to comment therupon.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

4. Audit of FDR :

	Indicators	Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	We Have Reconcile all fixed deposits and term deposits maintained by the ULB.	We found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	Proper records and FDR register are not prepared & Maintained by ULB.	
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	We had verified all interest earned on FDR entries.	

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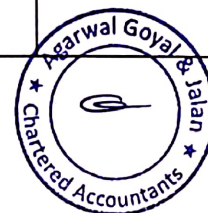
5. Audit of Tenders :

Indicators		Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB on same basis to the extent details provided to us.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee details are provided to us for verification.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

6. Audit of Grants & Loans :

Indicators		Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central/State Government. We found that there are some unkown Grant received during the year of which details are not available. Financial details of grant and its utiliazation are not maintained by the ULB as prescribed.	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From Central/State Government. We found that there are some unkown Grant received during the year of which details are not available. Financial details of grant and its utiliazation are not maintained by the ULB as prescribed.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. 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 of revenue.	No such details are maintained by ULB, niether provided to us for our verification.	
(iv)	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.	During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	

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Nagar Parishad - Tarana

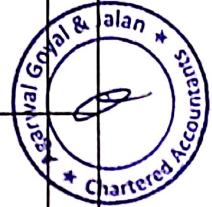
District - Ujjain (M.P.)

Name of Auditor - Agrawal Goyal & Jalan, Chartered Accountants

Abstract Sheet for Reporting on Audit Paras for Financial Year 2022-23

Annexure - C

Sr. No.		Parameters		Description		Observations in Brief	Suggestions
I		Audit of Revenue		Receipts in Rs.			
				Year 2021-22	Year 2022-23	% of Growth	
i	राजस्व कर वसूली						1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिए। 2. नगर परिषद द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिए जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियों द्वारा समय पर कर का भुगतान ना किया जाये उनको विरुद्ध दण्डात्मक कार्यवाही की जानी चाहिए। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिए। 5. समय-समय पर कर वसूली हेतु नगर के विभिन्न स्थानों पर कैम्पों का आयोजन किया जाना चाहिए।
	संपत्तिकर	2,36,658.00	4,81,764.00		103.57		
ii	समेकित कर	3,88,746.00	4,30,429.00		10.72		
iii	नगरीय विकास उपकर	81,321.00	75,007.00		-7.76		
iv	शिक्षा उपकर	45,250.00	2,40,405.00		431.28		
कुल योग		7,51,975.00	12,27,605.00		63.25		
गैर राजस्व वसूली							
i	भवन भूमि किराया	10,43,018.00	54,18,989.00		419.55		
ii	जल उपभोक्ता प्रभार	6,16,153.00	10,70,428.00		73.73		
iii	ठोस अपशिष्ट प्रबंधन प्रभार	-	-		-		
iv	अन्य कर एवं शुल्क	-	16,04,058.00		100.00		
कुल योग		16,59,171.00	80,93,475.00		387.80		
महायोग		24,11,146.00	93,21,080.00		286.58		



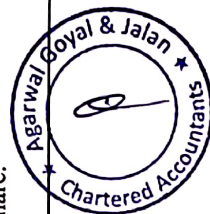
मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन

Nagar Parishad - Tarana

District - Ujjain (M.P.)

Name of Auditor - Agrawal Goyal & Jalan, Chartered Accountants

Sr.No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures to the extent the respective details and information provided to us.	Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition and we suggest that the same should be carried for future and also prepared all remaining Books.
4	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	There is no FDR/IDR Created By ULB.	We found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad on sample basis.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government. We found that there are some unknown Grant received during the year of which details are not available. Financial details of grant and its utilization are not maintained by the ULB as prescribed.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.



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7	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and from one scheme/project to another	During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.			Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
8	Any other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax)	Revenue Exp 7,71,51,417.00	Revenue Receipts 4,37,18,025.00	Percentage Revenue Expenditures with respect to Revenue Receipts 176.48%.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. 1,97,07,628.00	Total Exp. 9,68,59,045.00	Percentage Capital Expenditures with respect to Total Expenditures are 20.35%.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			Not Applicable
10	Whether bank reconciliation statement have been regularly prepared.	As per the rules Nagar Parishad Should Prepared Bank Reconciliation Statement on Monthly Basis.			We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

For Agrawal Goyal & Jalan

Chartered Accountants
FRN - 016160C



CA Rahul Agrawal
(Partner)
Mem. No. : 447177

मुख्य नगर पालिका अधिकारी
नगर पालिका, जिला उज्जैन

Date : 08-04-2024
Place : Ratlam



Nagar Palika Parishad - Tarana

District-Ujjain, (M.P.)

Annexure - D

2022-23 INCOME & EXPENDITURE INFORMATION

S. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS								CAPITAL RECEIPTS					Total Receipts
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assinged Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
1	Ujjain	Ujjain	Tarana	Nagar Parishad	4,81,764	11,83,674	11,66,225	54,18,989	3,44,24,253	-	10,43,120	19,39,248	1,01,15,000	60,06,000	2,64,74,940	8,82,53,213		

REVENUE EXPENDITURE					CAPITAL EXPENDITURE		TOTAL EXPENDITURE
Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses	
18	19	20	21	22	23	24	25
4,03,47,218	65,02,926	2,94,38,525	7,62,748	1,00,000	12,92,000	1,84,15,628	9,68,59,045

Date: 08.04.2024
Place: Ratlam

For Agrwal Goyal & Jalan
Chartered Accountants
FRN- 016160C



मुख्य नगर पालिका अधिकारी
नगर परिषद तराना, जिला उज्जैन

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