

कार्यालय नगरपालिका परिषद, बड़वानी जिला- बड़वानी (म. प्र.)

Email:- cmobadwani@mpurban.gov.in Phone No. 07290- 222034

क्रमांक / 3930 / लेखा शाखा / 2021

बड़वानी, दिनांक, 22/12/21

प्रति,

आयुक्त  
नगरीय प्रशासन एवं विकास  
इंदौर संभाग इंदौर

—00—

विषय :- सी.ए. द्वारा संपरीक्षा वित्तीय लेखे वर्ष 2020-21 प्रेषित करने के संबंध में।

संदर्भ :- आपका पत्र क./आडिट/लेखा शाखा-4 (क) /265/ 21742 भोपाल, दिनांक 21.12.2021 ।

महोदय,

विषयांतर्गत उपरोक्त संदर्भित पत्रानुसार वित्तीय वर्ष 2020-21 की सी.ए. द्वारा संपरीक्षित आडिट रिपोर्ट श्रीमान की ओर सादर प्रेषित ।

मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद, बड़वानी



**AUDIT REPORT**

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

OF

NAGAR PALIKA BARWANI

DISTRICT: BARWANI (M.P.)

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**PRAMOD K SHARMA & CO**  
Chartered Accountants



-: Shree :-

**PRAMOD K. SHARMA & Co.**

**Chartered Accountant**

OFFICE : 63, Barwani Road, ANJAD, Dist.-Barwani 451556 (M.P.)

Mobile :- 7999692226, Email - ankitdpatidarca@gmail.com

**AUDIT REPORT**

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BARWANI DISTRICT BARWANI** for the year ended 31<sup>st</sup> March 2021, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:


1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2021.

Date:- 25/10/2021

Place:- Anjad


**For PRAMOD K SHARMA & CO.**

**CHARTERED ACCOUNTANTS**

  
**CA ANKIT P. IDAR**  
(Partner)

M. No. : 446563

UDIN: 21446563AAAABA2388

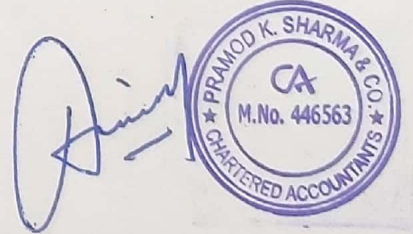
  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद्, बड़वाचो




# MUNICIPAL COUNCIL BARWANI

## NOTES TO THE ACCOUNTS- ANNEXURE "A"

1. We suggest that current account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
2. We suggest that bank ledger account for all the bank should be prepared so that bank reconciliation statement can be prepared periodically.
3. We have not received a income tax TDS return filing compliance document and demand (if any pending or not). So we suggest that council is ensure that income tax tds return is properly filed and any demand is not pending in TDS.



  
मुख्य लेखापालिका अधिकारी  
बयार पालिका परिषद्, बड़वाली

**Municipal Council Barwani**  
**Receipts & Payment Account**  
**For the Period From 1st April 2020 to 31st March 2021**

Receipts	Amount	Payments	Amount
<b>To Opening Balances</b>		<b>Expenditure</b>	
State Bank of India 33238666726	190269.00	<b>Establishment Expenses</b>	
State Bank of Indore 53019411054	755955.00	Employee Liabilities-Salaries, Wages & Bonus	72782308.00
State Bank of India 63007334664	4730634.00	Employee Liabilities-Benefits & Allowances	2176141.00
State Bank of India 30305968155	2643.00	Employee Liabilities-Pension	3457598.00
State Bank of India 63001824644	18327407.00	Employee Liabilities-Other Terminal & Retirement Benef	525000.00
State Bank of India 30049999034	12913.00	Remuneration & Fee-Mayor/Councillor	586995.00
State Bank of India 53019387358	138794.09	Other Deductions	194768.00
Axis Bank 911020024784932	286074.00		<b>79,722,810.00</b>
J.S.K. Bank 660116011217	16867.00	<b>Recoveries Payable</b>	
Dena Bank 9001	208026.00	Recoveries Payable-PF for Employees on Deputation	2885741.00
Dena Bank 296	4821.78	Recoveries Payable-PF Deduction Others	7280629.00
Bank of India 1456	7742.75	Recoveries Payable-SGST	1192904.00
Bank of India 14951	281220.00	Recoveries Payable-Profession Tax Deduction	414251.00
N.M.G. Bank 60	71380.68	Recoveries Payable-Royalty Deduction	505814.00
N.M.G. Bank 023910210000012	2869.00	Recoveries Payable-TDS on Employees	288644.00
N.M.G. Bank 12005	335808.91	Recoveries Payable-TDS on Contractors	1677053.00
Axis Bank 913010044703651	7468339.92	Recoveries Payable-Deduction for Other Organisation /	149752.00
B.O.I.992210110008513	6934870.00	Recoveries Payable-Other Deductions	1275841.00
Punjab Natinal Bank 50883	1342856.00		<b>15,670,629.00</b>
Allahabad Bank Khargone 50430416097	7700679.00	<b>Creditors</b>	
Bank of Baroda Ac44550100003567	750204.00		89922037.00
State Bank of India 33238666726	37510.00		<b>89,922,037.00</b>
Sanchit Nidhi Bank	602504.37	<b>Others, Miscellaneous</b>	
Difference Amount	-7810565.80	State Chique	895000.00
	<b>42,399,822.70</b>		<b>895,000.00</b>
<b>Assigned Revenues &amp; Compensations</b>		<b>Deposit Works</b>	
Stamp Duty on Transfer of Properties	5046000.00	CM Kanyadan Yojana	240000.00
Compensation in Lieu of Octopi	45046164.00		<b>240,000.00</b>
Compensation-Passenger Tax	4074000.00	<b>Deposits Received</b>	
	<b>54,166,164.00</b>	Earnest Money Deposit	35450.00
<b>Rental Income From Municipal Properties</b>		Security Deposit	6734340.00
Mutation Fee	1405198.00	Performance Guarantee Deposit	655351.00
Shop Premium	4228500.00	Tender Money Deposit	73250.00
	<b>5,633,698.00</b>	Water Deposits	22500.00
<b>Fees &amp; User Charges</b>			<b>7,520,891.00</b>
Colony Empanelment and Inspection Fees	69040.00	<b>Revenue Grants, Contribution and Subsidies</b>	
Others, Specify	76588.00	HFA-Beneficiary LED Construction (BLC)	23675000.00
Permission Fee-Building Plan	39345.00	Labour Welfare Programmes Expenses -Weaker Section	325000.00
Fees From Copies of Plan	58500.00	Opening Balance Sheet Adjustments	0.28
Fee-Copy of Certificate/Extract	800.00		<b>24,000,000.25</b>
Development Charges	855137.00	<b>Secured Loans</b>	
Regularization Fee-Agreement	2500.00	Loan-HUDCO-Secured	6233240.00
Penalty & Fine-Property Tax	85.00		<b>6,233,240.00</b>
Penalty & Fine-Water Tax	1264468.00	<b>Loans, Advances and Deposits</b>	
Penalty & Fine-Rent	358.00	Advance for Festivals	924000.00
Penalty & Fine-Other	331766.00		<b>924,000.00</b>
Penalty & Fine-User Charges	125442.00	<b>Interest &amp; Finance Charges</b>	
Fee-Delay	725327.00	Bank Charges	5301.30
Road Cutting Charges	290190.00		<b>5,301.30</b>
Fee-Application	91394.00		
Fee-Miscellaneous	3641554.82		
Connection Charges-Water Supply	1914800.00		
Fee-RTI Act	224.00		
Fee- Regularizing Illegal Colonies	1945400.00		
User Charges-Septic Tank Cleaning	35200.00		
User Charges-Water Supply by Tanker	3600.00		
User Charge-Fire Extinguishing	70688.00		
User Charge-Others	2452109.00		
Charges for Damage to Road	1527000.00		
Service Charges	6665115.00		
Charges for NOC-Charges	44460.00		
Charges - Water disconnection	6400.00		
	<b>22,237,490.82</b>		
<b>Sale &amp; Hire Charges</b>			
Sale-Others	11765.00		
Sale-Tender	107000.00		
Sale-Data, Plans & Maps	500.00		
Hire Charges-Tools & Equipments	18000.00		
	<b>137,265.00</b>		
<b>Interest Earned</b>			
Interest-Saving Bank Account	1377392.58		
	<b>1,377,392.58</b>		
<b>Other Income</b>			
Consolidated Recovery From Employees	1138.00		
Consolidated Miscellaneous Income	1160008.00		
	<b>1,161,146.00</b>		
<b>Capital Account</b>			

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद्, महुवाची







**Municipal Council Barwani**  
**Income & Expenditure Account**  
**For the Period From 1st April 2020 to 31st March 2021**

Expenditure	Amount	Income	Amount
<b>Expenditure</b>		<b>Rates &amp; Tax Revenue</b>	
<b>Establishment Expenses</b>		Property Tax	4882200.00
Salaries & Allowances-Officers Grad Pay	57549148.50	Water Tax (Incl Fee & Charges)	7856000.00
Wages	31557109.00	Others Taxes	700000.00
Contributory-NPS Employer Contribution	1838310.00		<b>13,438,200.00</b>
Remuneration & Fees Mayor-in-Council	586995.00	<b>Assigned Revenues &amp; Compensations</b>	
Arrears Salary	1663547.00	Taxes & Duties Collected By Others	5046000.00
Other Allowance	45919.00	Compensation in Lieu Of Taxes & Duties	78048000.00
Staff Welfare Expenses	224504.00		<b>83,094,000.00</b>
Death Cum Retirement Benefit	525000.00	<b>Rental Income From Municipal Properties</b>	
Leave Encashment	465899.00	Consolidated Rent From Civic Amenities	2653800.00
Provident Fund Contribution	6671138.00	Mutation Fee	1405198.00
	<b>101,127,569.50</b>	Shop Premium	4228500.00
<b>Administrative Expenses</b>			<b>8,287,498.00</b>
Rent, Rates and Taxes	29400.00	<b>Fees &amp; User Charges</b>	
Office Maintenance	334738.00	Empanelment & Registration Charges	145628.00
Communication Expenses	240600.00	Fees for Grant of Permit	39345.00
Books & Periodicals	12192.00	Fees For Certificate Or Extract	59300.00
Printing and Stationery	1214050.00	Development Charges	855137.00
Travelling & Conveyance	142186.00	Regularisation Fees	2500.00
Insurance	253333.57	Penalties And Fines	1722119.00
Audit Fees	141700.00	Other Fees	8641031.82
Legal Expenses	35000.00	User Charges	2561597.00
Professional and Other Fees	998427.00	Service / Administrative Charges	8242975.00
Advertisement And Publicity	5325335.00		<b>22,269,632.82</b>
Other Administrative Expenses	1022841.00	<b>Sale &amp; Hire Charges</b>	
	<b>9,749,802.57</b>	Sale Of Products	11765.00
<b>Operations &amp; Maintenance</b>		Sale of Forms & Publications	107500.00
Power & Fuel	12695749.00	Hire Charges on Equipments	18000.00
Bulk Purchases	28529329.00		<b>137,265.00</b>
Hire Charges	718088.00	<b>Revenue Grants, Contribution &amp; Subsidies</b>	
Repairs & Maintenance Infrastructure Assets	5015391.00	Revenue Grants	68620014.00
Repairs & Maintenance Civic Amenities	2389432.00	Contribution Towards Schemes	26800000.00
Repairs & Maintenance Buildings	1981084.00		<b>95,420,014.00</b>
Repairs & Maintenance Vehicles	1763848.00	<b>Income From Investments</b>	
Repairs & Maintenance Office Equipments	136680.00	Interest	645,935.00
R & M-Plant & Machinery	154815.00		<b>645,935.00</b>
Repairs & Maintenance Others	108380.00	<b>Interest Earned</b>	
Other Operating & Maintenance Expenses	251702.00	Interest-Saving Bank Account	1,377,392.58
	<b>53,744,498.00</b>		<b>1,377,392.58</b>
<b>Interest &amp; Finance Charges</b>		<b>Other Income</b>	
Bank Charges	5301.30	Recovery From Employees	106,138.00
	<b>5,301.30</b>	Excess Provisions Written Back	65,199.00
<b>Programme Expenses</b>	25200.00	Miscellaneous Income	1,171,394.00
	<b>25,200.00</b>		<b>1,342,731.00</b>
<b>Revenue Grants, Contribution and Subsidies</b>			
Swachha Bharat Mission	703605.00		
Housing For All-PMAY	23675000.00		
MSSM-Mukhya Mantri Shri Swachhata Mission	4017509.00		
Sambal Yozna	3125000.00		
	<b>31,521,114.00</b>		
<b>Provisions and Write Off</b>	28,114,695.00		
<b>Depreciation</b>	15,035,378.93		
<b>Excess of income over expenditure</b>	0.00	<b>Excess of expenditure over income</b>	13,310,890.90
	<b>239323559.30</b>		<b>239323559.30</b>

Chief municipal officer

Municipal officer

For PRAMOD K SHARMA & COMPANY  
Chartered Accountants

Place: Anjad  
Date: 25.10.2021

PRAMOD K. SHARMA & CO.  
CA  
M.No. 446563  
CA Ankit Patidar  
Partner  
M. No. 446563  
UDIN:- 21446563AAAAA2388

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद, बड़वाची



**Municipal Council Barwani**

**Balance Sheet**

**As at 31-3-2021**

Liabilities		Amount	Income		Amount
<b>Capital Account</b>			<b>Fixed Assets</b>		
Earmarked Fund	123716640.21		Fixed Assets	489790282.87	
Municipal General Fund	2237173.72		Accumulated Depreciation	-247833819.71	
Reserve Funds	160952797.90		Capital Work-in- Progress	216183886.00	458,140,349.16
Grants, Contribution for Specific Purposes	68330028.30	355,236,640.13			
<b>Loans (Liability)</b>			<b>Investments</b>		
Secured Loans	151427941.00	151,427,941.00	Investments - General Fund	9000000.00	9,000,000.00
			Investments - Other Funds		
<b>Current Liabilities</b>			<b>Current Assets</b>		
Deposits Received	23885769.00		Closing Stock	1307034.00	
Deposit Works	15000.00		Loans & Advances (Asset)		
Other Liabilities	9873676.00		Cash-in-Hand		
Provisions	452100.00	34,226,545.00	Bank Accounts	41820774.34	
			Stock - In- Hand	1023589.63	
			Sundry Debtors (Receivables)	29378089.00	
			Accumulated Provision Against Debtors (Receivables)		
			Pre-Paid Expenses	221290.00	73,750,776.97
			<b>Profit &amp; Loss A/c</b>		0.00
			Opening Balance		
			Current Period	13310890.90	
			Less: Transferred	-13310890.90	0.00
		540891126.13			540891126.13

Chief municipal officer

Municipal officer

For PRAMOD K SHARMA & COMPANY  
Chartered Accountants

Place: Anjad  
Date: 25.10.2021

CA Ankit Pandey  
Partner  
M. No. 446563  
UDIN:- 21446563AAAABA2388

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद्, बड़वासी



# Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Annexure - C

Name of ULB :- Nagar Palika Parishad Barwani, Dist. Barwani (M.P.)

Name of Auditors :- PRAMOD K. SHARMA & CO. Chartered Accountants

Sr. No	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	राजस्व कर वसूली	Receipts in Rs.		
		Year 2019-20	Year 2020-21	% of Growth
(i)	संपत्तिकर	2361468	4109693	74.03
(ii)	समेकित कर	1313371	2013450	53.30
(iii)	नगरीय विकास उपकर	730400	964148	32.00
(iv)	शिक्षा उपकर	700549	892137	27.35
	कुल योग	5105788	7979428	56.28
	गैर राजस्व वसूली	Receipts in Rs.		
(i)	भवन भूमि किराया	2237381	1946375	-13.01
(ii)	जल उपभोक्ता प्रभार	11105671	11771746	6.00
(iii)	अन्य कर / शुल्क	1334816	3066057	129.70
	कुल योग	14677868	16784178	
	महा योग	19783656	24763606	

नोट :- वर्ष 2019-20 की कर वसूली की राशि सम्बंधित वर्ष के वसूली पत्रक से ली गयी है।

*(Signature)*



मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद, बड़वाली

# MUNICIPAL COUNCIL BARWANI

DIST : BARAWANI  
BANK BALANCE SHEET  
As on 31 March 2021

S. NO.	Name Of Bank	Account No.	Cash Book Balances		Bank Balance		Opening Difference	Closing Difference
			Op. Balances	Cl Balance	Op.Balance	Cl.balance		
1	State Bank OF India	63001824644	18327407.00	20189935.70	18327407	20189935.70	0.00	0.00
2	State Bank OF India	33238666726	190269.00	0.00	190269	0.00	0.00	0.00
3	State Bank OF India	33238668155	2643.00	0.00	2643	0.00	0.00	0.00
4	State Bank OF India	30649999034	12913.00	0.00	12913	0.00	0.00	0.00
5	State Bank OF India	53019387358	138794.09	0.00	138794.09	0.00	0.00	0.00
6	State Bank OF India	63007334664	4730634.00	0.00	4730634	0.00	0.00	0.00
7	State Bank OF India	53019411054	755955.00	0.00	755955	0.00	0.00	0.00
8	Axis Bank	911020024784932	286074.00	108588.00	286074	108588.00	0.00	0.00
9	Narmada Malva Gramin bank	0000012	2869.00	0.00	2869	0.00	0.00	0.00
10	Narmada Malva Gramin bank	23910200000060	71380.68	0.00	71380.68	0.00	0.00	0.00
11	Narmada Malva Gramin bank	23910200001878	602504.37	2237173.72	602504.37	2237173.72	0.00	0.00
12	Narmada Malva Gramin bank	12005	335808.91	0.00	335808.91	0.00	0.00	0.00
13	HDFC 7432	7432	37510.00	42294.00	37510	42294.00	0.00	0.00
14	Punjab National Bank	6803000100050880	1342856.00	3474007.00	1342856	3474007	0.00	0.00
15	Dena Bank	9001	208026.00	0.00	208026	0.00	0.00	0.00
16	Dena Bank	296	4821.78	0.00	4821.78	0.00	0.00	0.00
17	Axis Bank	3651	7468339.92	54600.92	7468339.92	54600.92	0.00	0.00
18	Jila Sahkari Bank	1217	16867.00	0.00	16867	0.00	0.00	0.00
19	Bank of baroda	3567	750204.00	26685.00	750204	26685	0.00	0.00
20	Bank of India	4951	281220.00	0.00	281220	0.00	0.00	0.00
21	Bank of India	1456	7742.75	0.00	7742.75	0.00	0.00	0.00
22	Allahabad Bank	6097	7700679.00	7792796.00	7700679	7792796	0.00	0.00
23	Bank of India	8513	6934870.00	7894694.00	6934870	7894694	0.00	0.00
Total			50210388.50	41820774.34	50210388.50	41820774.34	0.00	0.00

मुख्य लेखापाल अधिकारी  
पत्रा पालिका परिषद्, बड़वाली





Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB :- Nagar Palika Parishad Barwani, Dist-Barwani (M.P.)

Name of Auditors :- PRAMOD K. SHARMA & CO. Chartered Accountants

Sr. No	Parameters	Description	Observation in Brief	Suggestions
1	Audit of expenditure	Verification of expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, diversion of funds, financial propriety of expenditure, scheme project wise utilisation certificate.	expenses properly entered in cash book as per voucher, bank reconciliation has not been prepared on monthly basis.	ULB Should take invoice from supplier in proper formate.
2	audit of book keeping	verification of books of accounts and stores are maintained as per accounting rules, advances register and check timely recovery, bank reconciliation statement, grant register, fixed assets register	all books are not maintained as per accounting rules applicable.	ULB should maintain books and register as per accounting rules applicable. Further ULB has to reconsil bank statement with cash book on timely basis

*(Signature)*



गुण्यता गणना परिषद अडिटर  
पर पत्रिका परिवर्त, नवराज

3	audit of FDR/TDR	verify fixed deposit and term deposit and term deposit and their maintenance	we have found that there is no FDR/TDR in running.	
4	Audit of tenders and bids	verify tenders/bids invite by ULB and competitive tendering procedures followed	ULB has followed Competitive procedure on inviting tender	
5	audit of grants & loans	Verification of Grant Received from Government and its utilisation	ULB has received grant from government and utilise it. separate utilisation sheet is enclosed.	ULB should update timely Grant Register
6	verify whether any diversion of capital receipt/grant/loan to revenue expenditure and from one scheme/project to another.	verification of diversion of fund from one scheme to another	ULB has not update grant register on timely	ULB should update timely Grant Register
7	a) Percentage of revenue expenditure (Establishment, salary, operational & maintenance) with respect to revenue receipt (tax & Non Tax)	Percentage of Deferred expenditure to Deferred Income.	ULB has not Separate expenditure.	ULB should Saperately defered expenditure and defered income.

मुख्य नगर पालिका अधिकारी  
सप्त पालिका परिषद्, बड़वाली





b) Percentage of capital expenditure wrt total expenditure.	percentage of capital expenditure to total expenditure.	ULB has not Separate expenditure.	ULB should Saperately defered expenditure and defered income.
8 Whether all the temporary advances have been fully recovered or not.	auditing of temporary advances	ULB has not given temporary advances	--
9 Whether Bank reconciliation Statement is being regulary prepared.	auditing that bank reconciliation statement is regulary prepared.	ULB has prepared bank reconciliation statement on yearly basis	ULB should prepare short period Bank reconciliation statement.

Place: Anjad

Date: 25.10.2021

For PRAMOD K SHARMA & COMPANY

Chartered Accountants

CA Ankit Patidar

Partner



M. No. 446563

UDIN:- 21446563AAAAABA2388

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद्, बड़वाली

# MUNICIPAL COUNCIL BARWANI

## AUDIT OBSERVATION

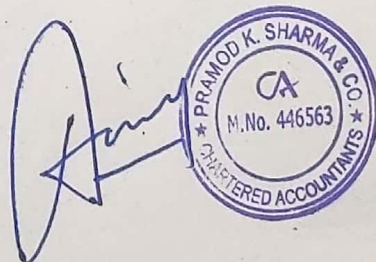
### Audit of Revenue:

- We have audited all the resources of revenue.
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt deposited into the Bank.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- we have not seemed any Investment on lesser interest rate.

### Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books.

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नगर पालिका परिषद्, बड़वानी





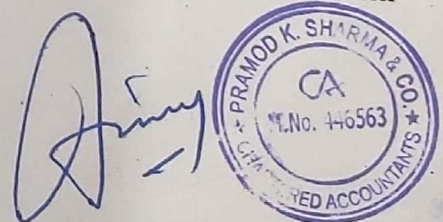
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

### Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council.
- All registers is not maintained properly.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was complete.
- Fixed Assets Register has prepared properly.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

### Audit of FDR's:

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नगर पालिका परिषद्, बड़वाली




- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has not been passed at the year end.

#### Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

#### Audit of Grant's & Loans:

- Municipal council has received and utilized for the purpose for which it was grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- 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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 नगर पालिका परिषद्, बड़वाली





# Opening Bank Reconciliation Statements of Nagar Palika Parishad Barwani

**Bank Reconciliation Statement as on 31/03/2021**

**Sr No.** STATE BANK OF INDIA - A/C no. - 63001824644

**1**

**Amount**

<b>Closing Balance as per Cash Book as on 31st March 2021</b>			<b>20,189,936</b>
Less:- opening difference			3,979
Add: Cheque issued but not present in Bank			
<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	
E-payment	31/03/2021	188532	456,005
E-payment	31/03/2021	267473	
Add: Amount Credited in Bank Statement but not recorded in Cash book			22,934.00
<u>Particular</u>	<u>Date</u>	<u>Amount</u>	
transfer from inb	22/03/2021	11645	
neft to kalu s/o gappu	22/03/2021	11289	
<b>Closing Balance as per Bank Statement as on 31st March 2021</b>			<b>20,664,896.01</b>
Diffirence			(0)

**2**

**AXIS BANK - A/C no. - 911020024784932**

**Amount**

<b>Closing Balance as per Cash Book as on 31st March 2021</b>			<b>108,588</b>
Add: Being opening difference balance not reconcile			258,561.00
Add: Cheque issued but not present in Bank			
<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	
E Payment	03/05/2019		-
Add: Amount Credited in Bank Statement but not recorded in Cash book			
<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	
Directorate of Treasure	01/06/2020	7995	
Directorate of Treasure	12/11/2020	2005	
Directorate of Treasure	23/12/2020	51000	
Directorate of Treasure	03/02/2021	204000	
Directorate of Treasure	24/02/2021	5267	
Directorate of Treasure	15/03/2021	6390	
Directorate of Treasure	26/03/2020	2512	279,169
Less: Amount debited From bank but not recorded in Cash Book			379,559
<b>Closing Balance as per Bank Statement as on 31st March 2021</b>			<b>646,318.19</b>
Diffirence			0

**NMGB - A/C no. - 023910200001878**

Difference	(0)
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**Punjab National bank - A/C no. - 6803000100050883**

Difference	-
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**AXIS BANK - A/C no. - 3651**

Difference (0)

**Bank of Baroda - A/C no. - 3567**



Amount

Closing Balance as per Cash Book as on 31st March 2021	26,684
	-
Closing Balance as per Bank Statement as on 31st March 2021	26,684
Diffirence	0

7

Allahabad Bank - A/C no. - 6097

Amount

<b>Closing Balance as per Cash Book as on 31st March 2021</b>		<b>7,792,796</b>
Add: Being opening difference balance not reconcile		202,951
Less:- Amount debited from bank but not recorded in cash book		289,633
Add: interest Credited but not recoreded in cash book		
Particular	Date	Amount
interest	30/06/2020	86211
interest	31/12/2020	58047
interest	31/03/2021	56135
		200,393
<b>Closing Balance as per Bank Statement as on 31st March 2021</b>		<b>7,906,507</b>
Diffirence		0

8

Bank of India - A/C no. - 8513

Amount

Closing Balance as per Cash Book as on 31st March 2021	7,894,694
Add:- interest credited in bank but not credited in cash book	266,905
Add:- difference in opening balance	73,037
Closing Balance as per Bank Statement as on 31st March 2021	8,234,636
Diffirence	-

9

Hdfc bank - A/C no. - 7432

Amount

Closing Balance as per Cash Book as on 31st March 2021	42,294
Add:- interest credited in bank but not credited in cash book	2,082
Closing Balance as per Bank Statement as on 31st March 2021	44,376
Diffirence	-