 <b>SUBHASH SONI &amp; ASSOCIATES</b> Chartered Accountants 207 Smart Trade Centre, 24 Varruchi marg, Freeganj, Ujjain (M.P.) Mobile :9425093987	Mob.	9425093987
	Phone	07342530701
	E-mail	Subhash_s3607@yahoo.co.in
	Pan No.	ABFFS0201D
	Firm reg. no.	007303C

**ANNUAL AUDIT REPORT OF NAGAR PARISHAD BAROD DIST AGAR MALWA**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2021, attached herewith, of Nagar Parishad Barod, District Agar Malwa. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the Books of Accounts maintained at the office of Nagar Parishad Barod.
- Observations/ Discrepancies /Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure A" and "Annexure B". Audit Of Revenue along with Cash totalling mistakes find out by us in totalling the same is rectified at the year end on 31/03/2021 As given Entry Find in PMAY Cash Book Opening Balance Difference Rs 841/- and Manual Accounts Cash Book Difference Rs 22,51,838.52/-.
- Bank Reconciliation statement for the financial year 2020-21 is prepared and adjustment entry passed at the yearend given in Annexure "B-1"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure "B-2"
- Percentage of Revenue Collection increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, Nagar Vikas Upkar and other Tax have been prepared in "Annexure "B-3"
- Bank Reconciliation statement for the financial year 2020-21 is prepared at the yearend given in Annexure "B-4"

Subject to notes on accounts/ Observations/ Discrepancies /Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure A" Attached

- I. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
- III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Nagar Parishad Barod, District Agar Malwa for the year ended on as at 31st March 2021.

Place: Ujjain

Dated: 17/09/2021

UDIN-21075735AAABAD1369

For: Subhash Soni & Associates



Chartered Accountants

Subhash Soni  
Partner

मुख्य नगर पालिका अधिकारी  
नगर परिषद बड़ोद  
जिला आगर-मालवा (म.प्र.)

Nagar Paliak Barod  
Income & Expenditure A/c  
1-Apr-2020 to 31-Mar-2021

Expenditure		Amounts (Rs)	Incomes		Amounts (Rs)
<b>Administration Exp</b>		<b>19,703,026.00</b>	<b>Anudan Income</b>		<b>40,150,620.00</b>
Salary Exp	18,910,496.00		Chungi Kshiti Purti Anudan	14,157,846.00	
Nps Pension Exp	792,530.00		15 Vitt Ayog Anudan	12,968,000.00	
			Mulbhut Suvidha Anuan	3,276,000.00	
<b>Capital Expenditure Exp</b>		<b>16,934,202.00</b>	Rajya Vitt Ayog	3,234,250.00	
Payejal Yojna Exp	4,662,943.00		Fire Vahan Anudan	1,875,000.00	
Jalpraday Samagree Purchase	1,929,554.00		Sadak Marmmat Anudan	1,505,000.00	
Swachta Samagree Exp	1,739,885.00		Other Anudan	911,261.00	
Building Construction Exp	1,443,185.00		Yatri Kar	753,000.00	
Vahan Purhchases Exp	1,430,658.00		Cm Infra III Step Anudan	700,000.00	
Construction Exp	1,239,505.00		Stamp Duty Anudan	531,263.00	
New Karyalay Bhawan Nirman Exp	895,579.00		Collector Jila Yojna Anudan	120,000.00	
Cc Road Nirman Exp	674,704.00		Niryat Kar	119,000.00	
Vahan Repar Exp	630,968.00				
Electrical Material Purchase	609,215.00		<b>Capital Revenu Income</b>		<b>6,807,123.00</b>
Mukhya Mantri Adhosarachna Exp	390,405.00		Bhawan Namantaran Vikas Shulk	1,684,096.00	
Material Purchase Exp	295,405.00		Bhawan Namantaran Shulk	782,085.00	
Pestiside Agency Material Purchases	256,171.00		Jalkar Bakaya	758,390.00	
Colour and Printing Exp	236,775.00		Jalkar Chalu	682,953.00	
Flex and Printing Exp	215,794.00		Sampatti Kar Chalu	514,085.00	
Electrical Equipment Repair Exp	193,997.00		Bazar Baithak	459,550.00	
Febrication Exp	89,459.00		Bhawan Plot Vikas Shulk	341,940.00	
			Samekit Kar Bakaya	205,538.00	
<b>Revenue &amp; Other Expenditure</b>		<b>12,792,020.26</b>	Samekit Kar Chalu	191,347.00	
Electricity Bill Exp	3,166,232.00		Sampatti Kar Bakaya	180,919.00	
Hudco Laon	2,052,683.00		Shiksha Upkar Chalu	162,634.00	
Jal Praday Exp	974,335.00		Nagar Vikas Upkar Chalu	159,140.00	
Diseal Exp	887,909.00		Dukan Kiraya Bakaya	153,012.00	

मुख्य नगर पालिका अधिकारी  
नगर परिषद बरोद  
जिला आगर-मालवा (म.प्र.)



Program Exp	660,370.00
Stationery and Printing Exp	404,979.00
Income Tax Paid	341,433.00
Water Tanki Exp	300,627.00
Consultancy Exp	297,535.00
Anounce Ment Exp	291,765.00
Vahan Rent Exp	274,412.00
Advertisment Exp	268,596.00
Swachta Sarvekshan Exp	244,560.00
Audit Fees	241,300.00
Panting and Arts Exp	192,750.00
Covid Exp	174,465.00
Water Exp	169,880.00
Gst Payment	168,996.00
Jal Praday Repaire Exp	132,040.00
Computer Exp	112,750.00
Light and Sound Exp	111,503.00
Professional Fees	110,100.00
Gst Tds (Exp.)	105,766.00
Antyoshit Sahayata Exp	105,000.00
Vahan Insurance	81,567.00
Upkar	80,259.00
Catering Exp	73,500.00
Fog Machine Exp	65,954.00
Tranning Exp	64,200.00
Jugad Machine Purchases	63,700.00
Website Exp	59,841.00
Jcb Rent Exp	56,927.00
Amanat Exp	53,304.00
Accounting Exp	43,200.00
Diseal Exp	40,000.00
Other Exp	39,361.00

Bhawan Namantaran Samjhota Shulk	123,000.00
Dukan Kiraya Chalu	122,838.00
Amanat Income	81,781.00
Fataka Dukan kiraya	61,700.00
Nagar Vikas Upkar Bakaya	55,513.00
Shiksha Kar Bakaya	48,080.00
Dukan Kiraya Gst	17,246.00
Bussiness Shulk	11,536.00
Bhawan Namataran Let Fees	6,000.00
Building Permission Shulk	3,740.00

#### Other Income

Swach Bharat Mission Anudan	800,000.00
Interest	539,561.00
Fdr Interest	331,442.00
New Nal Connection Shulk	200,800.00
Licences Fees	66,640.00
Nal Connection Repair Inocm	61,600.00
Antioshti Anuda	55,000.00
Vahan Viram Shulk	40,510.00
Sambal Yojna Anudan	35,000.00
Gpf Return Income	32,000.00
Tower Anumati Fees	28,145.00
Let Fees	21,794.00
Other Income	16,751.00
SEFTIK TANK SHULK	15,900.00
Nal Connection Aavedan Shulk	7,810.00
Aavedan Shulk	6,480.00
Spot fine Fees	5,950.00
Ped katai Anumati Shulk	5,150.00
Nal Connection Shifting Shulk	4,600.00
Fire Vahan Rent	4,000.00

2,292,694.00

मुख्य नगर पालिका अधिकाारी  
नगर पालिका बडौद  
जिला आगर-मालवा (म.प्र.)







Nagar Parishad Barod

मुरल्या लाल मलिक भाटिया  
नगर पंचायत बडौद  
जिला आगर-भाकवा (म.प्र.)





Bhawan Namantaran Vikas Shulk	1,684,096.00
Swach Bharat Mission Anudan	800,000.00
Bhawan Namantaran Shulk	782,085.00
Jaikar Bakaya	758,390.00
Jaikar Chalu	682,953.00
Interest	539,561.00
Sampatti Kar Chalu	514,085.00
Bazar Baitnak	459,550.00
Bhawan Plot Vikash Shulk	341,940.00
Fdr Interest	331,442.00
Samekti Kar Bakaya	205,538.00
New Nai Connection Shulk	200,800.00
Samekti Kar Chalu	191,347.00
Sampatti Kar Bakaya	180,919.00
Shiksha Upkar Chalu	162,634.00
Nagar Vikas Upkar Chalu	159,140.00
Dukan Kiraya Bakaya	153,012.00
Bhawan Namantaran Samjhoti Shulk	123,000.00
Dukan Kiraya Chalu	122,838.00
Amanat Income	81,781.00
Licences Fees	66,640.00
Fataka Dukan Kiraya	61,700.00
Nai Connection Repair Inocm	61,600.00
Nagar Vikas Upkar Bakaya	55,513.00
Antioshi Anuda	55,000.00
Shiksha Kar Bakaya	48,080.00
Vahan Viram Shulk	40,510.00
Sambal Yojna Anudan	35,000.00
Gpf Return Income	32,000.00
Tower Anumati Fees	28,145.00
Let Fees	21,794.00
Dukan Kiraya Gst	17,246.00
Other Income	16,751.00
Settik Tank Shulk	15,900.00
Bussiness Shulk	11,536.00
Nai Connection Aavedan Shulk	7,810.00
Aavedan Shulk	6,480.00
Bhawan Namantaran Let Fees	6,000.00
Spot Fine Shulk	5,950.00

Audit Fees	241,300.00
Colour & Painting Exp	236,775.00
Flex and Printing Exp	215,794.00
Electrical Equipment Repair Exp	193,997.00
Painting and Arts Exp	192,750.00
Covid 2019 Exp	174,465.00
Water Exp	169,880.00
Gst Payment	168,996.00
Jal Praday Repaire Exp	132,040.00
Computer Exp	112,750.00
Light and Sound Exp	111,503.00
Professional Fees	110,100.00
Gst Tds (Exp.)	105,766.00
Antyoshi Sahayata Exp	105,000.00
Fabrication Exp	89,459.00
Vahan Insurance	81,567.00
Upkar	80,259.00
Catering Exp	73,500.00
Fog Machine Exp	65,954.00
Tranning Exp	64,200.00
Jugad Machine Purchases	63,700.00
Website Exp	59,841.00
Jcb Rent Exp	56,927.00
Amanat Exp	53,304.00
Accounting Exp	43,200.00
Deisel Exp	40,000.00
Other Exp	39,361.00
Professional Tax	38,970.00
Engineer Fees	34,640.00
Pyau Exp	32,505.00
Furniture Ac	29,927.00
Telephone Exp	21,261.00
Labour Tax Exp	19,980.00
Vahan Exp	12,510.00
Temperry Vidhut Connection	10,000.00
Ro Water Exp	9,460.00
Shochalay Nirman Exp	8,970.00
Building Repaire Exp	8,000.00
Printer Repair Exp	7,970.00

मुख्य लेखक प्रमाणित अधिकारी  
नगर प्रमुख मंडार  
जिला आगर-मोक्वा (म.प्र.)



Ped Katai Anumati Shulk	5,150.00
Nal Connection Shifting Shulk	4,600.00
Fire Vahan Rent	4,000.00
Tender Form Fee	4,000.00
Building Permission Shulk	3,740.00
Mask Chalan Shulk	2,550.00
Pashu Panjiyan	2,400.00
Royalti Income	2,000.00
Insurance Policy Diff.	1,135.00
J.C.B Rent Income	800.00
Support Cottan Shulk	600.00
Rashan Card Fee	50.00
Suchana Ka Adhikar (Rti)Shulk	26.00

<b>Total (Rs)</b>		<b>157,253,670.53</b>		<b>Total (Rs)</b>	<b>157,253,670.53</b>

News Paper Bill Exp	7,633.00
Bank Charges	7,326.26
Labour Exp	5,950.00
SAMBAL YOJANA EXP	5,000.00
Festival Exp	4,850.00
Cycle Purchases	4,600.00
Biometric Device	4,500.00
TEA AND REFRESHMENT EXP	3,830.00
KARMAKAR TAX EXP	2,339.00

<b>Closing Bank Balance</b>	
Bank of India 905	532.00
Hdfc Bank 1377sb	7,065,517.00
Jila Sahakari 10560	41,230.00
Mukhaya Payejal Yojna 4060	7,504,319.75
Mukhya Mantri Adhosarachna 7237	3,742,819.50
Sanchit Nidhi 4206	2,592,937.90
Sbi 20274	9,154,925.62
Swach Bharat Mission ldbi 4745	848,989.00
<b>PMAY BANK BOOK</b>	
Pradhan Mantri Avas Yojna 2767	14,689,720.00
Sbi Indore Pradhan Mantri Avas Yojna 9833	98,702.50

Cash-in-Hand

69,729.00

Place : Ujjain  
Dated: 17.09.2021  
UDIN:21075735AABAD1369

मुख्य लेखक गणेश सोनी  
नगर परिषद बल्लभ  
जिला आगर-महावा (म.प्र.)



Subhash Soni  
Partner

For Subhash Soni & Associates  
Chartered Accountants



## Annexure "A"


### GENERAL OBSERVATIONS


1. Chungi Kshatipurti, Yatrikar and Mudrankshulk received from Directorate Bhopal are accounted for on net amount actually received in the bank after the deduction from the Directorate. Adjustments for deductions made by the Directorate, Bhopal from the grant is grossed up at the year end in the books of account.
2. While checking Bank/Cash Balance, we found that closing Cash/Bank balance as appearing in audit report 2019-20 was not taken as opening balance in manual cashbook maintain by the Parishad. Opening balance as per Manual Cashbook Included PMAY Cashbook was Rs 4,77,70,638.50 Whereas Closing Bank/ Cash Balance as per Audit Report was of Rs 4,55,17,958.98. There is Opening Bank/Cash Balance Difference of Rs 22,526,79.52. Necessary correction entries of Rs 22,52,679.52 have been passed in the Books of Accounts on 31/03/2021.
3. There is Opening Bank reconciliation Difference Amount of Rs 23,16,701.55 the same is remain unchanged at the year end.
4. 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.
5. Opening Balances of all Fixed Assets, Investments, Current assets such as Receivables, Property Tax, Shop Rent etc. And current liabilities such as payable to contractors and suppliers are not available. So Balance Sheet could not be prepared.
6. The Municipality maintained Books of Account on single entry accounting- system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerised at the year end for the purpose of posting of Ledger Accounts. The Receipt and Payment Statement has been prepared on the basis of computerised data.

Place: Ujjain  
Date: 17/09/2021

In terms of audit report attached  
For: Subhash Soni & Associates



  
(Subhash Soni)  
Partner  
Chartered Accountants  
Membership No 075735  
UDIN: 21075735AAABAD1369

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद् बड़ौदा  
जिला आगर-मालवा (म.प्र.)



## NAGAR PARISHAD BAROD

### ANNEXURE- "B"


#### (1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue from various sources, by applying sample test check basis.	Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB.
2	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar parishad's holiday. Above comment is subject to BRS,As Bank account reconciliation statement is prepared by the Parishad at the end of the Year.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar, Jalkar & Other Tax as compared to previous year shall be part of Audit Report.	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekit kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous year have been reported in Annexure "B-3" annexed to this report.	Increase / Decrease in revenue collections are given in the annexure "B -3".
4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar parishad's holiday.	No such discrepancies were found.

मुख्य नगर पालिका अधिकारी  
नगर परिषद बरोद  
जिला आगर-मालवा (म.प्र.)



	INDICATORS	OBSERVATIONS	REMARKS
5	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book .We found some irregularities/mistakes and the same had been rectified on the spot at the year end.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in <b>Annexure 'B-2'</b> annexed to this report.	Fluctuations in Budgeted and Actual figures were found, which shows that municipality's budget has been prepared based on hypothetical figures. We suggest the same to be based on actual basis based on practicality.
7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	All The receipts of interest in saving bank account and some Fixed Deposit interest were not booked in the cash book on the day of its receipts/accrued. Fixed Deposit Interest income is accounted on cash receipts basis.	We suggest that current and saving accounts should be linked with Auto 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.
8	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Municipality should maintain Separate register for FDR, mentioning the details of each FDR available with the ULB.

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद वडोद  
 जिला आगर-मालवा (म.प्र.)





(2) AUDIT OF EXPENDITURE

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	Audit of Expenditure is carried on by us by applying sample test check basis.	No discrepancies were observed
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found.	The amount of deductions of Income tax(TDS) and GST TDS is not matched with the corresponding amount of Payment of IT TDS and Gst TDS
3	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the cash balances of the cash book and guided the accountant to rectify the error on the spot at the year end	Double checking of the balances of the Cash book should be done to avoid differences. Please refer Amount Rs 22,52,679.52/- Totaling Cash Balance Mistakes rectified at year end.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for which they are received.	During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the amount of grant received.
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives act and rules issued by government of state or central as the case may be and no contraventions were found or noticed	Expenditures are incurred in accordance with the guidelines issued by the government.

मुख्य नगर पालिका अधिकारी  
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जिला आगर-मालवा (म.प्र.)



		during the course of audit.	
6	During the audit financial property shall also be checked. All the expenditure should be supported by financial administrative sanctions.	By applying random sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have also checked the financial property of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
8	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income & Expenditure records and creation of Fixed Assets.	ULB has not issued Utilization Certificates for the year under consideration.	From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the higher authority/sanctioning authority.



मुख्य नगर पालिका अधिकारी  
नगर परिषद बड़ौदा  
जिला आगर-भालवा (म.प्र.)



(3)AUDIT OF BOOK KEEPING

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of all the books of accounts as well as stores.	The parishad is maintaining cashier cash book, Accountant cash book Manually and at the year end the same has been Computerized in tally accounting software . We have scrutinized the Cashier Cash book, Accountant cash book and ledgers reported generated from tally accounting software	Opening balance as per Manual Cashbook Included PMAY Cashbook was Rs 4,77,70,638.50 Whereas Closing Bank/ Cash Balance as per Audit Report was of Rs 4,55,17,958.98. There is Opening Bank/Cash Balance Difference of Rs 22,526,79.52. Necessary correction entries of Rs 22,52,679.52 have been passed in the Books of Accounts on 31/03/2021.
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerized at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerized data.	The discrepancies observed during the course of audit are mentioned infra in Annexure A i.e. notes to account attached to the report.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All	During the course of audit it is informed to us that parishad has no practice of providing any loan/advances to any Employee or supplier so there is no	As regards to non recovery, Not applicable as no advances has been given by the parishad .

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	the cases of non-recovery shall be specifically mentioned in the audit report.	Question of maintaining any Advances or loan register.	
4	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is not preparing bank reconciliation statements for its bank accounts.	Municipality should prepare Bank Reconciliation Statement on monthly or quarterly basis and unnecessary Bank Accounts in which funds remains unutilized should be closed
5	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have verified the receipts of the grants from Directorate, Bhopal and cross checked the same from the grant remittance statement received from the directorate.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
6	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not maintained by the parishad,	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No such payment is received	Bank reconciliation statement for schemes have not prepared


मुख्य नगर पालिका अधिकारी  
नगर परिषद बड़ोद  
जिला आगर-मालवा (म.प्र.)





**(4) AUDIT OF FDR**

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	We have audited the FDRs held and provided by the municipality by applying sample test check method. FDR Balance Certificate from bank is not obtained.	Interest on FDRs is not accounted on accrual basis. Interest is account for as and when in cashed the same
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil.	Management should maintain proper register and records for the FDRs in agreement with the physical FDRs held by the Municipality.
3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest on FDRs is not accounted on accrual basis. Interest is account for as and when in cashed the same	Interest on FDRs Should be accounted on accrual basis

  
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(5) AUDIT OF TENDER/BIDS

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB during the F.Y.2020-21 on sample test check basis, and no contraventions or exceptions were noticed during the course of audit	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the municipality except in the cases where only one bidder was involved in the bidding process.	No Discrepancies were found.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the Receipts of tender fee/bid processing fee/Performance guarantee on sample test check basis.	Separate register should be maintained mentioning the details of tender fees/bid processing fees/Performance guarantee received from the tender.
4	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	No such bank guarantee has been accepted	Nil
5	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified	No such bank guarantee has been accepted	Nil


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	and brought to the notice of Commissioner/CMO,		
6	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such bank guarantee has been accepted	Nil

(6) AUDIT OF GRANTS & LOANS

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.	There are Certain Grants Regarding which head is not clear and Recorded under head Anya Other income/ other Anudan.
2	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit by applying sample test check procedures.	No Discrepancies were observed.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, we found that no such asset has been created which generate revenue to the municipality hence the question of generating desired revenue does not arise.	No such instances were observed.

  
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4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On sample test checking of the records we didn't find any diversion of fund from capital Receipts/Grants/Loan to revenue expenditure.	No such instances observed
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Place: Ujjain  
Date: 17/09/2021

In terms of audit report attached  
For Subhash Soni & Associates



*(Signature)*

(Subhash Soni )  
Partner  
Chartered Accountants  
Membership No. 075735

UDIN-21075735AAAABAD1369

*(Signature)*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद बड़ौदा  
जिला आगर-मालवा (म.प्र.)

**NAGAR PARISHAD BAROD, DISTRICT AGAR MALWA**  
Adjustments entry Passed at the year end on 31/03/2021

Annexure "B-1"			
Particular		Debit	Credit
Nmgb Bank 1381	Contra		26,854.98
Sbi 20274	Bank to Bank Transfer		
01/12/2020BY TRANSFER 26,854.98			

Bank Charges	Payment	1,851.03
Sbi 20274		

01/12/2020BANK CAHRGES 599.00  
01/01/2021BANK CAHRGES 132.90  
05/01/2021BANK CAHRGES 59.00  
06/01/2021BANK CAHRGES 59.00  
07/01/2021BANK CAHRGES 59.00  
08/01/2021BANK CAHRGES 59.00  
12/01/2021BANK CAHRGES 59.00  
13/01/2021BANK CAHRGES 59.00  
25/01/2021BANK CAHRGES 59.00  
27/01/2021BANK CAHRGES 59.00  
28/01/2021BANK CAHRGES 59.00  
29/01/2021BANK CAHRGES 59.00  
30/01/2021BANK CAHRGES 59.00  
02/02/2021BANK CAHRGES 59.00  
04/02/2021BANK CAHRGES 266.92  
08/02/2021BANK CAHRGES 59.00

Bank Charges	Payment	2,311.22
Sbi 20274		

09/02/2021BANK CAHRGES 59.00  
12/02/2021BANK CAHRGES 59.00  
16/02/2021BANK CAHRGES 59.00  
19/02/2021BANK CAHRGES 59.00  
22/02/2021BANK CAHRGES 59.00  
24/02/2021BANK CAHRGES 59.00  
25/02/2021BANK CAHRGES 59.00  
26/02/2021BANK CAHRGES 59.00  
01/03/2021BANK CAHRGES 59.00  
02/03/2021BANK CAHRGES 59.00  
03/03/2021BANK CAHRGES 59.00  
04/03/2021BANK CAHRGES 59.00  
05/03/2021BANK CAHRGES 59.00  
08/03/2021BANK CAHRGES 59.00  
09/03/2021BANK CAHRGES 59.00  
10/03/2021BANK CAHRGES 59.00  
12/03/2021BANK CAHRGES 59.00  
12/03/2021BANK CAHRGES 649.00  
17/03/2021BANK CAHRGES 59.00  
18/03/2021BANK CAHRGES 59.00  
22/03/2021BANK CAHRGES 59.00  
23/03/2021BANK CAHRGES 59.00  
24/03/2021BANK CAHRGES 69.08  
25/03/2021BANK CAHRGES 76.91  
26/03/2021BANK CAHRGES 138.64  
30/03/2021BANK CAHRGES 79.59  
31/03/2021BANK CAHRGES 59.00

Bank Charges	Payment	648.00
Mukhya Mantri Adhosarachna 7237		

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12/03/2021BANK CHARGES 648.00

**Bank Charges**

**Payment**

**60.00**

**Jila Sahakari 10560**

30/06/2020Bank charges 15.00  
27/09/2020Bank charges 15.00  
31/12/2020Bank charges 15.00  
31/03/2020Bank charges 15.00

**Bank Charges**

**Payment**

**908.01**

**Nmgb Bank 1381**

01/05/2020BANK CHARGES 16.52  
10/06/2020BANK CHARGES 16.52  
15/06/2020BANK CHARGES 5.31  
18/06/2020BANK CHARGES 5.31  
18/06/2020BANK CHARGES 5.31  
18/06/2020BANK CHARGES 5.31  
18/06/2020BANK CHARGES 5.31  
23/06/2020BANK CHARGES 2.36  
23/06/2020BANK CHARGES 5.31  
23/06/2020BANK CHARGES 5.31  
04/07/2020BANK CHARGES 29.50  
04/07/2020BANK CHARGES 16.52  
06/07/2020BANK CHARGES 2.36  
06/07/2020BANK CHARGES 2.36  
06/07/2020BANK CHARGES 2.36  
10/07/2020BANK CHARGES 5.31  
10/07/2020BANK CHARGES 5.31  
10/07/2020BANK CHARGES 5.31  
13/07/2020BANK CHARGES 5.31  
13/07/2020BANK CHARGES 2.36  
15/07/2020BANK CHARGES 5.31  
15/07/2020BANK CHARGES 5.31  
16/07/2020BANK CHARGES 16.52  
21/07/2020BANK CHARGES 16.52  
23/07/2020BANK CHARGES 5.31  
23/07/2020BANK CHARGES 2.36  
30/07/2020BANK CHARGES 29.50  
04/08/2020BANK CHARGES 5.31  
05/08/2020BANK CHARGES 2.36  
10/08/2020BANK CHARGES 5.31  
10/08/2020BANK CHARGES 2.36  
10/08/2020BANK CHARGES 5.31  
11/08/2020BANK CHARGES 5.31  
11/08/2020BANK CHARGES 5.31  
11/08/2020BANK CHARGES 2.36  
11/08/2020BANK CHARGES 2.36

**Bank Charges**

**Payment**

**649.00**

**Mukhya Payeja Yojna 4060**

12/03/2021BANK CHARGES 649.00

**Bank Charges**

**Payment**

**250.00**

**Pradhan Mantri Avas Yojna 2767**

01/06/2020BANK CHARGES 30.00  
27/06/2020BANK CHARGES 18.00  
04/07/2020BANK CHARGES 30.00  
18/08/2020BANK CHARGES 30.00  
27/09/2020BANK CHARGES 18.00  
07/10/2020BANK CHARGES 30.00  
27/12/2020BANK CHARGES 18.00  
05/01/2021BANK CHARGES 58.00  
20/03/2021BANK CHARGES 18.00

**Bank Charges**

**Payment**

**649.00**

**Sbi Indore Pradhan Mantri Avas Yojna 9833**

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12/03/2021BANK CHARGES 649.00

Fdr dt 8-2-2021 Rs 1875000/-	Payment	1,875,000.00
Sbi 20274		
OTHER EXP	Payment	12,947.00
Nmgb Bank 1381		
Cr in Book But not Dr in bank20/07/2021 12,947.00		
OTHER EXP	Payment	2,710.00
Bank of India 905		
Cr in book but not Dr in Bank22/12/2020 2,710.00		
Interest	Receipt	1,905.00
Jila Sahakari 10560		
27/09/2020interest 1,093.00		
29/03/2021interest 811.00		
31/05/2021-1.00 1.00		
Interest	Receipt	69,943.00
Sanchit Nidhi 4206		
10/05/2020INTEREST 17,471.00		
13/08/2020INTEREST 17,213.00		
07/11/2020INTEREST 17,669.00		
07/02/2021INTEREST 17,590.00		
Interest	Receipt	107,311.00
Pradhan Mantri Avas Yojna 2767		
31/07/2020INTEREST 1,07,351.00		
Swach Bharat Mission Anudan	Receipt	100,000.00
Swach Bharat Mission Idbi 4745		
06/05/2020NEFT ALLAHABAD BANK 1,00,000.00		
Interest	Receipt	7,828.00
Swach Bharat Mission Idbi 4745		
27/06/2020INTEREST 1,398.00		
26/09/2020INTEREST 1,392.00		
26/12/2020INTEREST 1,077.00		
27/03/2021INTEREST 3,961.00		
Interest	Receipt	14,674.00
Hdfc Bank 1377sb		
01/07/2020Credit interest 14,674.00		
Interest	Receipt	15,309.00
Hdfc Bank 1377sb		
01/10/2020Credit interest 15,309.00		
Interest	Receipt	40,163.00
Hdfc Bank 1377sb		
01/01/2021Credit interest 40,163.00		
Interest	Receipt	62,422.00
Hdfc Bank 1377sb		
31/03/2021Credit interest 62,422.00		
Interest	Receipt	748.00
Bank of India 905		
10/05/2020INTEREST 216.00		
07/02/2021INTEREST 532.00		

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Cash	Receipt	15,937.00
Jila Sahakari 10560		
cash03/04/2020opening cash		
Cash	Receipt	22,540.00
Jila Sahakari 10560		
03/04/2020opening cash		
03/04/2020opening cash 22,540.00		
Hdfc Bank 1377fdr	Receipt	5,000,000.00
Fdr Interest		
Hdfc Bank 1377sb		
Hdfc Bank 1377sb		
16/11/2020Principal and Int auto redeem		
53,31,442.00		
OTHER INCOME	Receipt	11,250.00
Sbi 20274		
03/02/2021 11,250.00		
OTHER INCOME	Receipt	2,001.00
Sbi 20274		
18/02/2021 2,001.00		
OTHER INCOME	Receipt	200.00
Sbi 20274		
04/03/202135516 bank me book me		
35316200.00		
Cash Book Diff	Adjustment Entry	2,251,838.52
X Bank		
cash book diff		
CASH BOOK DIFF PMAY	Adjustment Entry	841.00
X BANK DIFF PMAY		
Hdfc Bank 1377sb	Adjustment Entry	15,481.00
Interest		
last year a/c cash book me lene se bhool gye the		

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**NAGAR PARISHAD BAROD, DISTRICT AGAR MALWA**  
**Details Regarding Revenue collection against the Budgeted Targets**

Annexure- 'B-2'

S.No.	Particulars	Audited Actual 2019-20	Budget 2020-21	Audited Actual 2020-21	Growth In Budget as compared to 2019-20	Actual Achievement t 2020-21
		(A)	(B)	(C)	(B-A)/A	C/B*100
1	Sampati kar Chalu & Bakaya	657,446.00	1,400,000.00	695,004.00	112.95%	49.64%
2	Sametit kar Chalu & Bakaya	387,472.00	600,000.00	396,885.00	54.85%	66.15%
3	Shiksha Upkar Chalu & Bakaya	206,833.00	224000.00	210,714.00	8.30%	94.07%
4	Ial Kar Chalu & Bakaya	1,135,540.00	2,200,000.00	1,441,343.00	93.74%	65.52%



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**NAGAR PARISHAD BAROD, DISTRICT AGAR MALWA**  
Comparative chart as required by Scope head 1 (subhead 3)

**ANNEXURE 'B-3'**

S.no	Particulars	2020-21	2019-20	Increase/Decrease	Growth Percentage
1	Sampati kar Chalu & Bakaya	695,004.00	657,446.00	37,558.00	5.71%
2	Samekitkar Chalu & Bakaya	396,885.00	387,472.00	9,413.00	2.43%
3	ShikshaUpkar	210,714.00	206,833.00	3,881.00	1.88%
4	Jal Kar Chalu & Bakaya	1,441,343.00	1,135,540.00	305,803.00	26.93%



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**NAGAR PARISHAD BAROD, DIST-AGAR MALWA**  
**Bank Reconciliation Statement 2020-2021**

01 STATE BANK OF INDIA 20274			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31-3-2021		9,154,925.62	
Balance as per Bank 31-3-2021			9,154,925.62
		9,154,925.62	9,154,925.62

0.00

02 State Bank of India 0000033895807237			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		3,742,819.50	
Balance as per Bank 31-3-2021			3,742,819.50
Total		3,742,819.50	3,742,819.50

0.00

03 Jila sahakari Bank 10560			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		41,230.00	
Balance as per Bank 31-3-2021			41,230.00
Total		41,230.00	41,230.00

0.00

04 BANK OF INDIA 905			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31-3-2021		532.00	
Balance as per Bank 31-3-2021			532.00
Total		532.00	532.00

0.00

05 BANK OF INDIA SANCHIT NIDHI 955610100004206			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31-3-2021		2,592,937.90	
Balance as per Bank 31-03-2021			2,592,937.90
Total		2,592,937.90	2,592,937.90

0.00

06 NARMADA JHABUA BANK 015610100001381			
PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31-3-2021		0.00	
Balance as per Bank 31-3-2021			0.00
Total			

0.00

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**07 SBI 0000036045094060**

PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		7,504,319.75	
Balance as per Bank 31-3-2021			7,504,319.75
Total		7,504,319.75	7,504,319.75

0.00

**08 CANARA BANK 2767**

PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		14,689,720.00	
Balance as per Bank 31-3-2021			14,689,720.00
Total		14,689,720.00	14,689,720.00

0.00

**09 SBI PMAY 9833**

PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		98,702.50	
Balance as per Bank 31-3-2021			98,702.50
Total		98,702.50	98,702.50

0.00

**10 IDBI SWACH BHARAT MISSION 4745**

PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		848,989.00	
Balance as per Bank 31-3-2021			848,989.00
Total		848,989.00	848,989.00

0.00

**11 HDFC 1377**

PARTICULAR	CHQ NO	DR	CR
Balance as per Book 31/3/2021		7,065,517.00	
Balance as per Bank 31-3-2021			7,065,517.00
Total		7,065,517.00	7,065,517.00

0.00

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