

Rajesh Kumar Agrawal & Associates



CHARTERED
ACCOUNTANTS

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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGAR PALLIKA BARNAGAR DIST UJJAIN (M.P)

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Pallika Barnagar Dist Ujjain (M.P) 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 account maintained at the office of Nagar Pallika Barnagar;
 - We report the following observations/Suggestions :
"As per Notes to Accounts in Annexure "A" Attached".
 - The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-I to B-II.
 - 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-I".
 - Subject to above,-
- 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 computerized books of accounts kept by the above-named Entity except cash book 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' and 'B' not give a true and fair view of the Receipts and Payments account because of non-availability of vouchers, tender documents and improper maintenance of Grant registers there is a limitation of scope on our audit therefore we cannot give true and view of ULB Nagar Pallika Barnagar for the year ended on as at 31st March 2020.

Place: Ujjain

FOR : Rajesh Agrawal and Associates

Date: 08.11.2020

19 NOV 2020



CA. Arpit Garg

Partner

MRN : 422583

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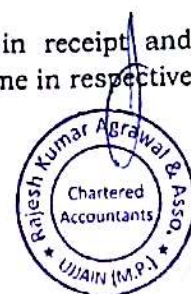


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Annexure A

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. Amount of Rs 22312998/- of grant has been shown in Other unknown grant in receipt and payment account. Details of same are not available with ULB. We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
4. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
5. Miscellaneous income of Rs 916656/- has been shown in receipt and payment account. ULB is advised to book the respective income in respective heads.



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6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.
8. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.
9. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
10. Fixed asset register is not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
11. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
12. SBI 4942 Statement has been entered only upto 24.03.2020 , Transactions incurred between 25.03.2020 to 31.03.2020 has not been entered. Balance in receipt and payment and bank reconciliation statement is of such date i.e 24.03.2020.



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13. Bank Reconciliation statement of HDFC bank and ICICI bank has not been prepared.
14. Prior period adjustments of Rs 17873719.30/- has been entered in books of accounts. On verification it was found that it is error/omission of last financial years which was recorded by ULB in this financial year.
15. Post office pass book is not available with ULB.
16. It was observed that ULB has not entered Interest on FDR in cash book. Also during course of audit neither Interest certificate nor TDS certificate has been produced to us for verification.

Annexure B

AUDIT OF REVENUE

| S.No. | INDICATORS | OBSERVATIONS | REMARKS |
|-------|---|---|--|
| (i). | The Auditor is responsible for audit of revenue from various sources. | We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been | Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit. |



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| | | reported in Receipt & Payment Account. | |
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| (ii) | Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts. | We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book. | In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays. |
| (iii) | Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report. | Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - B-I". | Percentage of revenue collection has been increased in all the kar except in Samekit kar current year, Water tax (Current year & receivables), Shop rent for current year and Previous year and Nagariya Vikar kar for current year and Previous year. Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter. |
| (IV) | Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO | We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt | No discrepancies observed. |



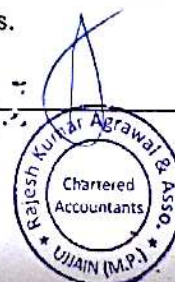
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| | | books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. | |
| (V) | Entries in Cash Book should be verified. | It was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book. | The posting of receipts and payment should be done under proper heads. |
| (VI) | Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report. | Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-II". | Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures. Refer Annexure "B-II" for detailed. |
| (VII) | The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book. | The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. Also Interest Certificate or TDS certificate has not been | The ULB should timely Renew its Fixed Deposit and properly recorded interest in books of accounts. |



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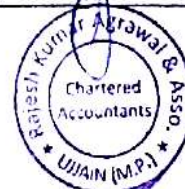
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| | | produced to us during the course of audit. | |
| (VIII) | The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO. | There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate. | Municipality is bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done. |

AUDIT OF EXPENDITURE

| S.No | INDICATORS | OBSERVATIONS | REMARKS |
|-------|---|--|--|
| (I) | The auditor is responsible for audit of expenditure under all the schemes. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (II) | The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (III) | Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure |



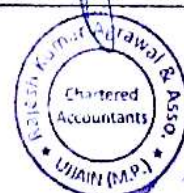
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| | | | portion of ULB. |
| (IV) | Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (V) | Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (VI) | During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (VII) | All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. | No Voucher has been produced during the course of audit Therefore limitation of scope has been placed on our audit we are not able to comment on expenditure portion of ULB. |
| (VIII) | Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & | ULB has not provided the Utilization Certificates for the purpose of audit. | It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line |



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

AUDIT OF BOOK KEEPING

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



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| | 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. | maintained on cash basis. | are being made on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System. |
| (III) | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report. | No separate advance register has been maintained by ULB. | It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done. |
| (IV) | The auditor shall verify that all the temporary advances have been fully recovered. | No separate advance register has been maintained by ULB. | It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done. |
| (V) | Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned. | Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us. | HDFC bank ICICI bank Bank reconciliation has not been prepared by ULB. |
| (VI) | Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book. | We have audited various grants received from the state government during the year covered under the audit. For Verification of utilization of grant proper records were not available for our verification, therefore we are unable to comment on utilization of grants. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government. |
| (VII) | The Auditor shall | During the course of audit we observed that the Fixed Asset | We Suggest that Fixed |



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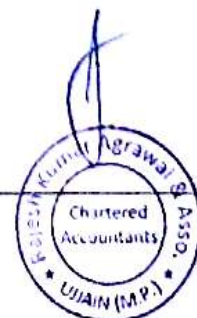


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| | verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO. | register is not properly maintained by the ULB. | asset register to maintain by Municipality indicating both Quantity and Value of fixed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

AUDIT OF FDR

| S.No | INDICATORS | OBSERVATIONS | REMARKS |
|-------|---|--|---|
| (I) | The auditor is responsible for audit of all FDR & TDR. | We have verified FDR held by municipality but on verification it was found that proper renewal of FDR has not been done by ULB also interest has not been recorded of FDR also. | FDR to be renewed timely so that proper interest accrued during such period can be recorded and we suggest that ULB should obtain TDs certificate from bank to properly account for interest in books of account. |
| (II) | Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done. | ULB have not properly recorded the Interest on the FDR timely. Also the FDR renewed depository receipt have not been obtained after maturity of last FDR. | FDR to be renewed timely so that proper interest accrued during such period can be recorded. |
| (III) | Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of | All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate. | No discrepancies were observed. |



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| | Commissioner/CMO. | | |
| (IV) | Interest earned on FDR shall be verified from entries in the Cash Book. | As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books. | We suggest Municipality should record the interest earned on FDRs as and when the same are renewed. |

AUDIT OF TENDER/BIDS

| S.No | INDICATORS | OBSERVATIONS | REMARKS |
|-------|--|---|---|
| (I) | The auditor is responsible for audit of all tenders/bids invited by ULB. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. |
| (II) | Auditor shall check whether competitive tendering procedures are followed for all bids. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. |
| (III) | Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted. |



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| | during the construction and maintenance period. | | |
| (IV) | The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. |
| (V) | The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. |
| (VI) | The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. | No tender documents has been produced to us for verification as such limitation of scope on audit arises we are not able to comment on tender procedures adopted by Municipality. |



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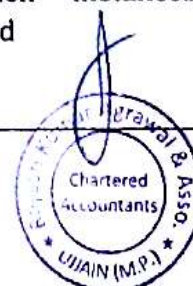
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AUDIT OF GRANTS & LOANS

| S.No | INDICATORS | OBSERVATIONS | REMARKS |
|-------|---|--|--|
| (I) | Auditor is responsible for audit of Grants given by CG and its utilization. | Grant register has not prepared properly so balance of each grant cannot be inked out. | Grant register has not prepared properly so balance of each grant cannot be inked out. |
| (II) | Auditor is responsible for audit of Grants received from State Government and its Utilization. | Grant register has not prepared properly so balance of each grant cannot be inked out. | Grant register has not prepared properly so balance of each grant cannot be inked out. |
| (III) | The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue. | HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification. | No such instances observed. |
| (IV) | The auditor shall specifically point out any diversion of funds from capital | Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines | No such instances observed |



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| receipts/grant/loans to revenue expenditure and from one scheme/project to another. | of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants. | |
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Annexure-"B-I"

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

| Particulars | 2019-20 (A) | 2018-19 | % of growth |
|------------------------------------|-------------|------------|-------------|
| Sampatti Kar current year | 1573307/- | 1320133/- | 19.17% |
| Sampatti kar Previous year | 1341640/- | 837612/- | 60.17% |
| Samekit Kar Current year | 388496/- | 515347/- | -24.62% |
| Samekit Kar Previous year | 953568/- | 631368/- | 51.03% |
| Shiksha Upkar current year | 1573307/- | 22478/- | 6899% |
| Shiksha upkar Previous year | 59575/- | 11961/- | 398.07% |
| Water tax current year | 5333990/- | 3674988/- | 45.12% |
| Water Tax receivables | 790990/- | 2449992 /- | -67.71% |
| Nagariya Vikas upkar current year | 284991/- | 536946/- | -46.92% |
| Nagariya vikas upkar previous year | 21836/- | 7085370/- | -99.69% |
| Shop Kiraya Current year | 350216/- | 816150/- | -57.09% |
| Shop Kiraya Previous year | 45652/- | 1320133/- | -96.54% |



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Annexure "B-II"

Details Regarding Revenue collection against the Budgeted Targets

| S.No. | Particulars | Audited Actual 18- 19 (A) | Budget 19- 20 (B) | Audited Actual 19-20 (C) | Growth In Budget as compared to 18-19 % (B- A)/A*100 | Actual Achievement 19-20 in % (C/B)*100 |
|-------|-------------------------------------|------------------------------------|-------------------------|-----------------------------------|---|--|
| 1 | Sampatti Kar current year | 1320133/- | 3200000/- | 1573307/- | 142.40% | 49.17% |
| 2 | Sampatti kar Previous year | 837612/- | 4000000/- | 1341640/- | 79.06% | 33.54% |
| 3 | Samekit Kar Current year | 515347/- | 1200000/- | 388496/- | 132.85% | 32.37% |
| 4 | Samekit Kar Previous year | 631368/- | 4200000/- | 953568/- | 565.22% | 22.70% |
| 5 | Shiksha Upkar current year | 22478/- | 150000/- | 1573307/- | 567.32% | 1048.87% |



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| | | | | | | |
|-----|------------------------------------|------------|------------|-----------|----------|----------|
| 6 | Shiksha upkar Previous year | 11961/- | 200000/- | 59575/- | 1572.10% | 29.79% |
| | Water tax current year | 3674988/- | 10000000/- | 5333990/- | 172.11% | 53.34% |
| 7. | Water Tax receivables | 2449992 /- | 4000000/- | 790990/- | 38.75% | 19.77% |
| 8. | Nagariya Vikas upkar current year | 536946/- | 100000/- | 284991/- | -436.95% | 284.991% |
| 9. | Nagariya vikas upkar previous year | 7085370/- | 100000/- | 21836/- | -98.59% | 21.83% |
| 10. | Shop Kiraya Current year | 816150/- | 1500000/- | 350216/- | 45.59% | 23.35% |
| 11. | Shop Kiraya Previous year | 1320133/- | 250000/- | 45652/- | 81.06% | 18.26% |

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



NAGAR PALLIKA PARISHAD BARNAGAR DIST UJJAIN (M.P.)
RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020

| DEBITS | AMOUNT | PAYMENTS | AMOUNT |
|--|--------------|---------------------------------------|-------------|
| Opening Balance | | Salary and allowances | |
| Bank 2105 | 23585.00 | Salary | 45297725.00 |
| Bank of BARODA | 78847.00 | Wages | 5840663.00 |
| Bank of INDIA | 10005662.00 | Wages- Elec Dept | 7410.00 |
| Bank of India 3087 | 39.00 | Wages- Parks and Garden | 54090.00 |
| PNB 1327 | 370000.00 | Wages- Water Works | 350243.00 |
| PNB 3005 | 3056883.50 | Pension | 692202.00 |
| PNB 3319 | 1030000.00 | Parshad Bhatta | 378104.00 |
| PNB 51929 | 30000.00 | Meeting Bhatta | 38499.00 |
| PNB 59588 | 741384.00 | LIC | 653950.00 |
| IOFC BANK | -42655.00 | GPF | 339317.00 |
| UJA SHAHKARI BANK | 8913.00 | Adhyaksh Kaksh Expenses | 122720.00 |
| UJA SHAHKARI BANK 6241 | 9179.00 | EPF | 1812463.00 |
| WMOB 1444 | 14322.00 | 7th pay Commission | 1626173.00 |
| WMOB 1596 | 14585.00 | CMO Kaksh Expenses | 312700.00 |
| OPENING BALANCE DIFFERENCE | | Cmo Niwas Expenses | 184670.00 |
| Pnb10078 | 582803.00 | EX gratia | 375000.00 |
| Pnb 1327 | 224969.19 | Leave Enchisement | 589361.00 |
| Pnb 1929 | 341710.00 | Salary Arrear | 455085.00 |
| Pnb 3005 | 191344.00 | Travelling allowance | 2125.00 |
| Pnb 3317 | 8170306.99 | Wages Sadak Saaf Safai | 266726.00 |
| Pnb 0701 | 1968952.75 | | 59399226.00 |
| Post Office 5627 | 33856.20 | | |
| Sbi 0073 | 15246.00 | | |
| | 14902273.00 | | |
| Sbi 1875 | 809733.00 | Administrative and operation expenses | |
| Sbi 387 | 865487.00 | Advertisement expenses | 1215671.00 |
| Sbi 4524 | 4467451.00 | Alam Purchase | 2655826.00 |
| Sbi 46222 | 13224016.30 | Audit fees | 76700.00 |
| Sbi 4942 | 60241151.12 | Budget Preparation expenses | 28000.00 |
| SBI 5761 | 191418.00 | Computer and Other IT work | 202170.00 |
| Sbi 8867 | 30910.00 | Bulk Purchase - Electricity Material | 17669315.00 |
| SBI 9808 | -190.00 | Bulk Purchase- SBM | 388548.00 |
| SBI 9996 | 150306.00 | Bulk Purchase - Water Works | 26305978.00 |
| Union 1841 | 3591429.00 | Diesel /Petrol Expenses | 956968.00 |
| UNION 1843 | 1925540.83 | Electricity Connection -mela | 130000.00 |
| UNION 6370 | 28505.19 | Electricity Expenses | 3117099.00 |
| | 127297963.07 | GST | 157967.00 |
| Opening Balance difference in Cash book and Last year Audit report | 143529.00 | Internet Connection Expenses | 36288.00 |
| | 143529.00 | JCB machine Work | 372713.00 |
| Grant Received During the year | | Legal Expenses | 63000.00 |
| 14th Vitt Aayog | 16766000.00 | Maramat Sandharan Jalpraday | 500000.00 |
| Chungishattipurti | 65705402.00 | Repair and Maintenance Motor Pump | 1043549.00 |
| Export Tax | 1018000.00 | News Paper Expenses | 52777.00 |
| Received During the year | 22312998.00 | Oil Supply | 918002.00 |
| Mudrank Shulk | 454000.00 | Photocopy expenses | 127382.00 |
| Mukhyamantri Arthik kalyan Yojana | 1000000.00 | R&M Building | 555061.00 |



| | | | | |
|----------------------------------|-------------|--------------|--|------------|
| Mukhyamantri payal Yojana | 1000000.00 | | R&M computer | 68980.00 |
| Mukhyamantri Swarojgar Yojana | 1000000.00 | | R&M furniture | 282470.00 |
| Mukhyamantri Suvidha | 5695121.00 | | R&M Public toilet | 93866.00 |
| Mukhyamantri Awas Yojana Grant | 20540000.00 | | R&M temple | 116925.00 |
| Mukhyamantri Viti Aayog | 5093000.00 | | Sahayata Exp- Flood Prone Areas | 14278.00 |
| Mukhyamantri Bharat Mission | 17331350.00 | | Sound System | 1220000.00 |
| Mukhyamantri Kar | 1071000.00 | | Stationery Expenses | 447289.00 |
| Mukhyamantri MLA Fund | 588500.00 | | Swagat Satkar Expenses | 215940.00 |
| Mukhyamantri Jan Kalyan Yojana | 1100000.00 | | Swagat bharat Mission Expenses | 4909505.00 |
| Mukhyamantri Shehri Adohsachma | 2500000.00 | | Telephone Bill expenses | 190168.00 |
| Mukhyamantri Maramat Anurakchand | 2052000.00 | | Tent house expenses | 15105.00 |
| Mukhyamantri Nidhi | 912000.00 | 188639371.00 | Tonner refilling | 69290.00 |
| Revenue Tax receipts | | | Travelling expenses | 126040.00 |
| Sampati Kar bakaya | 1341640.00 | | Vehicle rent | 250118.00 |
| Samekit Kar Current year | 388496.00 | | Water Cooler Expenses | 6800.00 |
| Samekit Kar Bakaya | 953568.00 | | Water Supply expenses | 121200.00 |
| Nagar Saranchana | 1500.00 | | Accounting fees | 85000.00 |
| Nagar Pallika Vikas - Bakaya | 21836.00 | | Bank Charges | 4319.86 |
| Nagar Pallika Vikas Current Year | 284991.00 | | Bleaching Powder Purchase | 2703471.00 |
| Jal Praday Vilamb | 27762.00 | | Books and Periodicals | 99600.00 |
| Jal Kar Amanat | 536750.00 | | Bulk Purchase Material others | 2157127.00 |
| Jal Kar | 5333990.00 | | Bulk Purchase - Sodium Hypochloride | 499200.00 |
| Jal Kar Bakaya | 790990.00 | | Bulk Purchase - WWS | 98530.00 |
| Sampati Kar Current year | 1573307.00 | | Chlorine Supply | 2420480.00 |
| Shiksha upkar bakaya | 59575.00 | | Consultancy Fees | 854150.00 |
| Shiksha Upkar - Current year | 308449.00 | 11622854.00 | Divider Felling | 98648.00 |
| Non revenue tax receipts | | | Dongal purchase | 1600.00 |
| Aaksray Nidhi Shulk | 1512875.00 | | DPR expenses | 95000.00 |
| Aasathayi dakhil shulk | 28420.00 | | Election Expenses | 352210.00 |
| Atikraman Jurmana | 200.00 | | Electricity Pole Installation expenses | 400704.00 |
| Avedan Shulk | 43946.00 | | Gas Connection Expenses | 3185.00 |
| Bazar Baithak | 546830.00 | | GIS expenses | 22000.00 |
| Bhavan bhumi kiraya | 14728.00 | | Grant return -2016-17 | 75000.00 |
| Bhawan Nirman Anugyapti Shulk | 3750.00 | | GST/TDS | 714735.50 |
| CGST | 110198.50 | | Insurance Vehicle | 97314.00 |
| Cheque return | 977781.00 | | JCB rent | 515580.00 |
| Colony Licenece | 99700.00 | | Kanji House Nilami Theka | 15300.00 |
| Connection Shulk | 1700.00 | | LED rent | 38940.00 |
| | | | Medicine Supply | 41800.00 |
| | | | MP/MLA - Hitgrahiyo Ko Bhuktan | 60000.00 |
| | | | Mukhyamantri Sambal Yojana - | |
| | | | Hitgrahiyo ko bhuktan | 15000.00 |



| | |
|---------------------------|------------|
| ment cess | 109486.00 |
| Kiraya Bakaya | 45652.00 |
| Kiraya Current year | 350126.00 |
| Nilami | 130000.00 |
| Nilami Rashi | 2439741.00 |
| Shulk | 3710.00 |
| Shulk | 182420.00 |
| Fees | 19635.00 |
| Vasuli | 36436.00 |
| Japti fees Received | 1800.00 |
| GST | 110602.50 |
| Antaran Shulk | 202302.00 |
| Shulk | 70000.00 |
| Panjiyan Shulk | 61076.00 |
| Panjiyan Theka | 149.00 |
| Vadh | 12446.00 |
| Radashni Kar | 32686.00 |
| Patra | 1190.00 |
| Patpi Fees | 15316.00 |
| Professional tax | 126330.00 |
| ation Card | 2501.00 |
| Right to Information fees | 402.00 |
| oad Cutting Shulk | 42500.00 |
| ent - Current year | 144303.00 |
| uper Vision Charge | 594140.00 |
| endor Fees | 1940053.00 |
| ase Appist | 639817.00 |
| ehicle Shulk | 1000.00 |
| ikns Shulk | 1343301.00 |
| ilam Shulk | 60325.00 |
| Vater Den Vilamb Shulk | 71213.00 |
| Vater Harvesting Shulk | 11037.00 |
| athayi Dakhl Shulk | 16000.00 |
| uction Sale | 30000.00 |
| hop Premium | 393250.00 |
| hop Rent bakaya | 59459.00 |
| unugraha Sahayata Rashi | 570.00 |

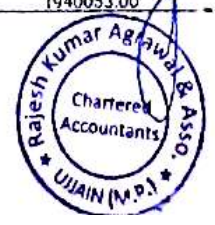
12641103.00

| | |
|---|-------------|
| Mukhyamantri Sambal Yojana | 1800000.00 |
| Hitgrahiyo ko bhuktan | |
| Mukhyamantri Arthik kalyan - | |
| hitgrahiyo Ko Bhuktan | 986000.00 |
| National festival Expenses | 326115.00 |
| Postage expenses | 10000.00 |
| Power block | 358479.00 |
| Printing expenses | 1058632.00 |
| Professional fees | 35000.00 |
| Programme expenses | 18700.00 |
| Refreshment expenses | 5500.00 |
| Religious Festival expenses | 801500.00 |
| Revenue recovery expenses | 386000.00 |
| R&M Electrical Appliances | 1173363.00 |
| R&M Vehicles | 229835.00 |
| R&M Water Works | 5811144.00 |
| R&M Road | 25307.00 |
| Seal Expenses | 170.00 |
| Street Light expenses | 431670.00 |
| Tyre Tube expenses | 261248.00 |
| Uniform purchase | 246725.00 |
| Vasuli Camp Kiraya | 22982.00 |
| 90413252.3 | |
| Constructions and Other Fixed Assets | |
| Purchase | |
| Cc Road and Nali Nirman | 3579109.00 |
| Computer purchase | 1129893.00 |
| Water works | 23444788.00 |
| Culvert Construction | 88205.00 |
| Invertor Purchase | 31600.00 |
| Mukhyamantri Swarojgar Yojana | |
| Expenses | 270000.00 |
| Sabji mandi Bhavan Nirman | 445267.00 |
| Air Conditioner Purchase | 63729.00 |
| Alamari purchase | 17000.00 |
| Borewell Expenses | 1119883.00 |
| Boundary Wall | 317951.00 |
| Building Construction | 819839.00 |
| Camera Purchase | 459852.00 |
| Fogging Machine | 870700.00 |
| Cc Road | 4875135.00 |
| Furniture Purchase | 862057.00 |



NAGAR PALIKA PARISHAD BARNAGAR, DIST. UJJAIN (M.P.)
INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2018 TO 31.03.2020

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---------------------------------------|-------------|-----------------------------------|--------------|
| Salaries and allowances | 45297725.00 | Grant Received During the year | |
| Electric Dept | 5840663.00 | 14th Viti Anyog | 16766000.00 |
| Parks and Garden | 7110.00 | Chungabhattipurti | 63705402.00 |
| Water Works | 54090.00 | Export Tax | 1018000.00 |
| | 350243.00 | Grant Received During the year | 22312998.00 |
| Shahad Bhatta | 692202.00 | Mudrank Shulk | 454000.00 |
| Shahad Bhatta | 378104.00 | Mukhyamantri Arthik Kalyan Yojana | 1000000.00 |
| | 38499.00 | Mukhyamantri pavel Yojana | 1000000.00 |
| Kaksh Expenses | 653950.00 | Mukhyamantri Swarojgar Yojana | 1000000.00 |
| | 339317.00 | Mulshat Suvidha | 5695121.00 |
| Commission | 122720.00 | Pradhan mantri Awas Yojana Grant | 20540000.00 |
| Kaksh Expenses | 1812463.00 | Rajya Viti Anyog | 5093000.00 |
| News Expenses | 1626173.00 | Swach Bharat Mission | 17331350.00 |
| | 312700.00 | Yatri kar | 1071000.00 |
| Enchacement | 184670.00 | MPMLA Fund | 584500.00 |
| Arrear | 375000.00 | Mukhyamantri Jan Kalyan Yojana | 1100000.00 |
| allowance | 589361.00 | Mukhyamantri Shehr, Adohacharna | 25000000.00 |
| Sadak Saaf Safai | 455085.00 | Sadak Marumat Anurnekhand | 2052000.00 |
| | 2125.00 | Sansad Nidhi | 212000.00 |
| | 266726.00 | | 188639371.00 |
| Administrative and operation expenses | 59399226.00 | Revenue Tax receipts | |
| Advertisement expenses | 1215671.00 | Sampati Kar Bakaya | 1341040.00 |
| Material Purchase | 2655826.00 | Samkrit Kar Current year | 388496.00 |
| Audit fees | 76700.00 | Samkrit Kar Bakaya | 953568.00 |
| Budget Preparation expenses | 28000.00 | | |
| Computer and Other IT work | 202170.00 | Nagar Saranchar a | 1500.00 |
| Bulk Purchase - Electricity Material | 17669315.00 | Nagar Palika Vikas - Bakaya | 21836.00 |
| Bulk Purchase- SBM | 388548.00 | Nagar Palika Vikas Current Year | 284991.00 |
| Bulk Purchase - Water Works | 26305978.00 | Jal Praday Vilamb | 27762.00 |
| Diesel / Petrol Expenses | 956968.00 | Jal Kar Amanat | 536750.00 |
| Electricity Connection - mela | 130000.00 | Jal Kar | 5333990.00 |
| Electricity Expenses | 3117099.00 | Jal Kar Bakaya | 790990.00 |
| IST | 157967.00 | Sampati Kar Current year | 1573307.00 |
| Internet Connection Expenses | 36288.00 | Shiksha upkar bakaya | 59575.00 |
| ICB machine Work | 372713.00 | Shiksha Upkar - Current year | 308440.00 |
| Legal Expenses | 63000.00 | | 11622854.00 |
| Maramat Sandharan Jalpraday | 500000.00 | Non revenue tax receipts | |
| Repair and Maintenance Motor Pump | 1043549.00 | Anksray Nidhi Shulk | 1512875.00 |
| News Paper Expenses | 52777.00 | Ansathayi dakhl shulk | 28420.00 |
| Oil Supply | 918002.00 | Atikraman Jurmana | 200.00 |
| Photocopy expenses | 127382.00 | Avedan Shulk | 43946.00 |
| Room Building | 555061.00 | | |
| Room computer | 68980.00 | Bazar Baithek | 546830.00 |
| Room furniture | 282470.00 | bhavan bhumi kiraya | 14728.00 |
| Room Public toilet | 93866.00 | Bhawan Nirman Anugyapti Shulk | 3750.00 |
| Room | 116925.00 | CGST | 110198.50 |
| Sahayata Exp- Flood Prone Areas | 14278.00 | Cheque return | 977781.00 |
| Sound System | 1220000.00 | Colony Licenece | 99700.00 |
| Stationery Expenses | 447289.00 | Connection Shulk | 1700.00 |
| Swach Satkar Expenses | 215940.00 | Development cons | 109486.00 |
| Swach Bharat Mission Expenses | 4909505.00 | Dukan Kiraya Bakaya | 45652.00 |
| Telephone Bill expenses | 190168.00 | Dukan Kiraya Current year | 350126.00 |
| Tent house expenses | 15105.00 | Dukan Nilami | 130000.00 |
| Tonner refilling | 69290.00 | Dukan Nilami Rashi | 2439741.00 |
| Travelling expenses | 126040.00 | Penalty Shulk | 3710.00 |
| Vehicle rent | 250118.00 | Karmkar Shulk | 182420.00 |
| Water Cooler Expenses | 6800.00 | Licence Fees | 19635.00 |
| Water Supply expenses | 124200.00 | Mela Vasuli | 36436.00 |
| Accounting fees | 85000.00 | Motor Japti fees Received | 1800.00 |
| Bank Charges | 4319.86 | MP GST | 110602.50 |
| Bleaching Powder Purchase | 2703471.00 | Namanaran Shulk | 202302.00 |
| Books and Periodicals | 99600.00 | Nirman Shulk | 70000.00 |
| Bulk Purchase Material -others | 2157127.00 | Pashu Paniivan Shulk | 61076.00 |
| | | Pashu Paniivan Theka | 149.00 |
| | | Pashu Vadh | 12446.00 |
| | | Pradarshni Kar | 32686.00 |
| | | Praman Patra | 1190.00 |
| | | Pratipi Fees | 15316.00 |
| | | | |
| | | Professional tax | 126330.00 |
| | | Ration Card | 2601.00 |
| | | Right to Information fees | 402.00 |
| | | Road Cutting Shulk | 42500.00 |
| | | Shop rent - Current year | 144303.00 |
| | | Super Vision Charge | 594140.00 |
| | | Tender Fees | 1940053.00 |



Abstract Sheet for reporting on Audit Points for Financial Year 2019-20
Observation in Brief

| Sr. No. | Parameters | Receipts in Rs. | | % of Growth | Description | Suggestions |
|---------|----------------------|--|-------------|-------------|---|--|
| | | 2018-19 | 2019-20 | | | |
| 1 | Audit of Revenue: | | | 35.09% | | |
| | वसुधैव कुटुम्बकम् | 2157745.00 | 2914947.00 | | Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures. | Better recovery procedures should be adopted. |
| (i) | नगर कर | | | 17.04% | Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures. | Better revenue procedures should be adopted. |
| (ii) | नगरपालिका कर | 1146713.00 | 1342064.00 | | Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures. | Better recovery procedures should be adopted. |
| (iii) | नगरपालिका कर | 34439.00 | 306827.00 | 790.93% | Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures. | Better recovery procedures should be adopted. |
| (iv) | नगरपालिका कर | 104132.00 | 1632882.00 | 1468.09% | Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures. | Better recovery procedures should be adopted. |
| (v) | नगरपालिका कर | 3443031.00 | 6196720.00 | | ULB found slow in recovery of Shop rent for both current as well as previous year. | ULB has to be adopt better recovery procedure to increase shop rent. |
| (vi) | नगरपालिका कर | 536946.00 | 395778.00 | -26.29% | ULB found slow in recovery of Shop rent for both current as well as previous year. | ULB has to be adopt better recovery procedure to increase shop rent. |
| (vii) | नगरपालिका कर | 7901523.00 | 6124980.00 | -22.48% | ULB found slow in recovery of Jal Kar of Bch Current year as well as previous year. | ULB has to be adopt better recovery procedure to increase Jal Kar. |
| (viii) | नगरपालिका कर | 0.00 | 0.00 | 0.00 | Not Applicable | Not Applicable |
| (ix) | नगरपालिका कर | 0.00 | 0.00 | 0.00 | Not Applicable | Not Applicable |
| (x) | नगरपालिका कर | 8438466.00 | 6520758.00 | | Overall growth has been observed. | Same Growth rate should be maintained in future also. |
| (xi) | नगरपालिका कर | 11881497.00 | 12717478.00 | | Reference audit of expenditure | Reference audit of expenditure |
| 2 | Audit of Expenditure | During the course of Audit and despite of several reminders we have not provided any voucher for verification. | | | | |

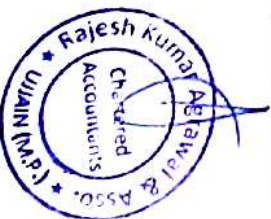


PNB 3005
Nagar Palika Parishad
for 2019-20

| Particulars | Chq date | Chq No. | Amount |
|---|----------|---------|--------------------|
| Balance as per cash book as on 31.03.2020 | | | |
| Balance as per Pass Book as on 31.03.2020 | | | ₹.026721.67 |
| balance as per cash book after adjusting above | | | 1026721.67 |
| diff remaining in cash bal and bank bal on 31.03 2020 | | | 1026721.67 0.00 |

PNB 3317
Nagar Palika Parishad
for 2019-20

| Particulars | Chq date | Chq No. | Amount |
|---|----------|---------|-----------|
| Balance as per cash book as on 31.03.2020 | | | 107093.99 |
| Balance as per Pass Book as on 31.03.2020 | | | 107093.99 |
| balance as per cash book after adjusting above | | | 107093.99 |
| diff remaining in cash bal and bank bal on 31.03.2020 | | | 0.00 |



**Bank of India 3087
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|---------|
| Closing Balance As per cash book | | 1191.00 |
| Closing Balance As per Bank | | 1191.00 |
| cash balance after above adjustments | | 1191.00 |
| Diff | | 0.00 |

**Bank of Baroda 0023
Nagar Palika Parishad
for 2019-20**

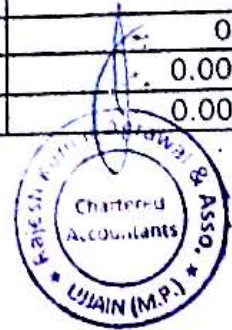
| | | |
|--------------------------------------|--|----------|
| Closing Balance As per cash book | | 78847.00 |
| Closing Balance As per Bank | | 78847 |
| cash balance after above adjustments | | 78847.00 |
| Diff | | 0 00 |

**Idbi 11909
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|-------------|
| Closing Balance As per cash book | | 14177170 |
| Closing Balance As per Bank | | 14177170 |
| cash balance after above adjustments | | 14177170.00 |
| Diff | | 0.00 |

**Bank of India 00174
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|------|
| Closing Balance As per cash book | | 0.00 |
| Closing Balance As per Bank | | 0 |
| cash balance after above adjustments | | 0.00 |
| Diff | | 0.00 |



**Union Bank of India 1841
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|-----------|
| Closing Balance As per cash book | | 569466.50 |
| | | |
| Closing Balance As per Bank | | 569466.50 |
| cash balance after above adjustments | | 569466.50 |
| Diff | | 0.00 |

**Union Bank of India 1843
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|------------|
| Closing Balance As per cash book | | 3402663.00 |
| | | |
| Closing Balance As per Bank | | 3402663 |
| cash balance after above adjustments | | 3402663.00 |
| Diff | | 0.00 |

**Union Bank of India 6370
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|----------|
| Closing Balance As per cash book | | 29488.19 |
| | | |
| Closing Balance As per Bank | | 29488.19 |
| cash balance after above adjustments | | 29488.19 |
| Diff | | 0.00 |

**Union Bank of India 1842
Nagar Palika Parishad
for 2019-20**

| | | |
|--------------------------------------|--|-----------|
| Closing Balance As per cash book | | 148587.00 |
| | | |
| Closing Balance As per Bank | | 148587.00 |
| cash balance after above adjustments | | 148587.00 |
| Diff | | 0.00 |


Anurag Agrawal &

SBI 9387
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|-----------|
| Closing Balance As per cash | | 157572.68 |
| Closing Balance As per Bank | | 157572.68 |
| cash balance afer above adjustments | | 157572.68 |
| Difference | | 0.00 |

SBI 0073
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|----------|
| Closing Balance As per cash book | | 66799.14 |
| | | |
| Closing Balance As per Bank | | 66799.14 |
| cash balance afer above adjustments | | 66799.14 |
| | | 0.00 |

SBI 46222
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|-----------|
| Closing Balance As per cash book | | 445851.00 |
| | | |
| Closing Balance As per Bank | | 445851.00 |
| cash balance afer above adjustments | | 445851.00 |
| | | 0.00 |

SBI 4524
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|------------|
| Closing Balance As per cash book | | 5050821.14 |
| | | |
| Closing Balance As per Bank | | 5050821.14 |
| cash balance afer above adjustments | | 5050821.14 |
| | | 0.00 |



SBI 8867
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|-----------|
| Closing Balance As per cash book | | 351993.43 |
| Closing Balance As per Bank | | |
| cash balance afer above adjustments | | 351993.43 |
| | | 351993.43 |
| | | 0.00 |

SBI 1875
Nagar Palika Parishad
for 2019-20

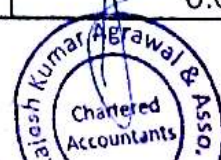
| | | |
|-------------------------------------|--|----------|
| Closing Balance As per cash book | | 32137.00 |
| Closing Balance As per Bank | | 32137.00 |
| cash balance afer above adjustments | | 32137.00 |
| | | 0.00 |

SBI 5761
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|-----------|
| Closing Balance As per cash book | | 197721.00 |
| Closing Balance As per Bank | | 197721.00 |
| cash balance afer above adjustments | | 197721.00 |
| | | 0.00 |

SBI 9808
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|----------|
| Closing Balance As per cash book | | 22656.75 |
| Closing Balance As per Bank | | 22656.75 |
| cash balance afer above adjustments | | 22656.75 |
| | | 0.00 |



SBI 9996
Nagar Palika Parishad
for 2019-20

| | | |
|-------------------------------------|--|-----------|
| Closing Balance As per cash book | | 155320.00 |
| Closing Balance As per Bank | | 155320.00 |
| cash balance afer above adjustments | | 155320.00 |
| | | 0.00 |

SBI 4942
Nagar Palika Parishad
for 2019-20

| | | |
|--|--|------------|
| Closing Balance As per cash book upto 24.03.2020 | | 3014753.89 |
| Closing Balance As per Bank upto 24.03.2020 | | 3014753.89 |
| cash balance afer above adjustments | | 3014753.89 |
| | | 0.00 |

