

कार्यालय नगरपालिका परिषद् आगर जिला आगर-मालवा (म0प्र0)

फोन 07362258017

ईमेल CMOAGAR@MPURBAN.GO.IN

क्र/न0पा0/2021/2555

आगर दिनांक 25-1-21

प्रति,

आयुक्त महोदय,

नगरीय प्रशासन एवं विकास म0प्र0 (मालवा)

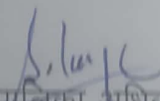
विषय :- वर्ष 2019-20 की आडिट रिपोर्ट प्रेषित करने के संबंध में ।

.....00.....

महोदय,

निवेदन है कि नगरपालिका परिषद् आगर की आडिट रिपोर्ट वर्ष 2019-20 की सी0ए0 सुभाष सोनी एण्ड एसोसिएट उज्जैन से तैयार कराई जाकर श्रीमान की और पत्र के संलग्न सादर प्रस्तुत ।

संलग्न :- आडिट रिपोर्ट हार्ड कॉपी ।


मुख्य नगरपालिका अधिकारी

नगरपालिका परिषद् आगर

**SUBHASH SONI & ASSOCIATES**

Chartered Accountants
207 Smart Trade Centre,
24Varruchi, marg,
Freeganj, Ujjain (M.P.)
Mobile :9425093987

Mob.	9425093987
Phone	07342530701
E-mail	Subhash_s3607@yahoo.co.in
PAN	ABFFS0201D
FRN	007303C

ANNUAL AUDIT REPORT OF NAGAR PALIKA PARISHAD AGAR

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Palika Parishad Agar. 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 Palika Parishad Agar.
- 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 31/03/2020 detail as given in sub schedule "B-1 "
- 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-2"
- 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-3"

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

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, आगर

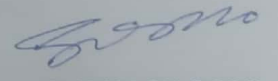


- I. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
- III. 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 Palika Parishad Agar for the year ended on as at 31st March 2020.

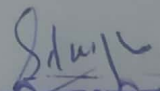
Place: Ujjain
Dated: 25.06.2021



For: Subhash Soni & Associates
Chartered Accountants


SUBHASH SONI
(Partner)

UDIN 21075735AAAALS8167


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, अगर

NAGAR PALIKA PARISHAD AGAR
Annexure "A"
GENERAL OBSERVATIONS

1. Opening Reconciliation statement all Bank were not prepared for the financial year 2018-2019. Closing Cash and Bank Balance as on 31/03/2019 were shown Rs 1,66,948,330/- in the Audited Receipts & Payments accounts without specifying balance of each individual Bank account and Cash Balance separately. The Parishad is maintaining manually cash book, where in also individual Opening Balances of Each Bank account and Cash account were not mentioned. In this situation Opening Balance of all Banks Accounts are taken from Bank Statement and Cash Balance as on 31/03/2019 is taken from the manual Cashbook. There is Opening difference of Credit Balance Rs 71,78,383/- credited in the OPENING BALANCE RECONCILIATION DIFFERENCE A/C and this Balance remain unchanged throughout the year 2019-2020. Opening Balances of Each Bank and Cash are as follows :

Particulars	Opening Balance Taken from Bank Statements as on 01/04/2019
ALLAHABAD BANK 700307	8006577.00
ALLHABAD BANK 251826	6325128.00
AU BANK 0216	21191941.00
BANK OF BARODA 01549	41327.00
BANK OF BARODA 01550	156859.00
BANK OF INDIA 18968	5779.95
Boi 440	1532013.79
Canera Bank 000039	1521896.00
HDFC 02582	7079086.00
HDFC 410 (SANCHIT NIDHI)	6904914.00
Hdfc Bank 169274	0.00
Hdfc Bank 189028	6321322.00
HDFC BANK 5000	0.00
Hdfc Bank 77373	1203380.00
ICICI BANK 00018	1250514.00
ICICI BANK 386001000051	941842.00
IDBI 09812	20372960.00
IDBI 1816102000000019	1015195.00
JILA SAHKARI 22180	270233.00

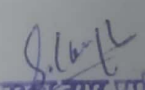
S. Jaiswal
मुख्य नगर पालिका अधिकारी
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NJGB BANK 43	3844886.00
NJGB BANK CD 21	724762.19
NMGB 10000260	1956108.75
Nmgb Bank 0000334	302446.81
SBI 16539	1630563.50
SBI 25987	2599537.28
SBI 53027020241	68834160.68
Sbi 7020252 Sanchit Nidhi	92601.97
SBI 75992	290937.00
SBI 90805	8672383.60
Sbi Din Dayal 36814492388	99644.50
VIJAYA BANK 0005637	286364.60
Sub Total All Banks	173475364.62
Accounts	
Cash In Hand	651348.00
OPENING BALANCE	
RECONCILIATION DIFFERENCE	-7178382.86
A/C Credit	
Sub Total All Banks	166948329.76
Accounts	

2. Annual statement of grants remittance and deductions from grants from Directorate Bhopal is not available with the Parishad. Net Amount received in Bank Account after deductions from Directorate is recorded in the Books of Accounts. There is not any entry for deductions made from the Grants by the Directorate .Therefore grants received and deductions from grants are subject to reconciliation.
3. While preparing Bank Reconciliation Statement, We noticed that some Income/Expenses were not recorded in the Books of Accounts of the Parishad at the time actually income received or expenses incurred. Following rectification entries are passed at the yearend by the Parishad after pointed by us.

Cash	Contra		346816.00
Cash	Contra		51000.00
Cash	Contra		253532.00
Hdfc Bank 169274	Contra		20000000.00
BANK CHARGES	Payment	2783.17	
BANK CHARGES	Payment	708.31	
BANK CHARGES	Payment	100.30	
BANK CHARGES	Payment	149.03	


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BANK CHARGES	Payment	61.40
BANK CHARGES	Payment	195.89
BANK CHARGES	Payment	59.68
BANK CHARGES	Payment	463.89
BANK CHARGES	Payment	10320.55
BANK CHARGES	Payment	649.00
JAL PRADAY MATERIAL EXP	Payment	561092.00
OTHER EXP	Payment	8400.00
OTHER EXP	Payment	9600.00
PMAY EXP	Payment	600000.00
Ratdiya Talab Grant	Payment	11656000.00
15 Vitt Aayog Anudan	Payment	11078000.00
SAMBAL YOJNA EXP	Payment	200000.00
ELECTION EXP	Payment	9000.00
OTHER INCOME	Payment	1280.00
ANTESHTI SAHAYATA INCOME	Payment	5000.00
TENDER RASHI	Payment	12500.00
OTHER INCOME	Payment	220.00
OTHER INCOME	Payment	9000.00
OTHER INCOME	Payment	1920.00
OTHER INCOME	Payment	12503.00
STATIONERY EXP/ PHOTOCOPY EXP	Payment	37620.00
MUSTER SALARY	Payment	10107.00
STATIONERY EXP/ PHOTOCOPY EXP	Payment	34205.00
KARMKAR PAID ON CONTRACT	Payment	2246.00
AND SUPPLIERS		
MUSTER SALARY	Payment	7324.00
NEWS PAPER EXP	Payment	948.00
OFFICE EXP	Payment	2000.00
STATIONERY EXP/ PHOTOCOPY EXP	Payment	56200.00
STATIONERY EXP/ PHOTOCOPY EXP	Payment	19046.00
SD / AMANAT PAYMENT EXP	Payment	5000.00
OFFICE EXP	Payment	2400.00
JAL PRADAY MATERIAL EXP	Payment	104870.00
OTHER EXP	Payment	8100.00
EPF PAYMENTS	Payment	248.00
OFFICE EXP	Payment	2400.00
CONSALTANCY EXP	Payment	5000.00
COMPUTER REPAIRE EXP	Payment	9280.00
FLEX & BANNER EXP	Payment	9000.00
STATIONERY EXP/ PHOTOCOPY EXP	Payment	19300.00

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TRAVELLING EXP	Payment	4450.00	
SALARY EXP	Payment	49123.00	
CONSALTANCY EXP	Payment	6000.00	
KARMKAR PAID ON CONTRACT AND SUPPLIERS	Payment	55212.00	
STATIONERY EXP/ PHOTOCOPY EXP	Payment	9653.00	
ADVERTISMENT EXP	Payment	5000.00	
TENT KIRAYA EXP	Payment	28488.00	
STATIONERY EXP/ PHOTOCOPY EXP	Payment	48150.00	
MUSTER SALARY	Payment	11427.00	
MUSTER SALARY	Payment	10107.00	
MUSTER SALARY	Payment	8963.00	
MUSTER SALARY	Payment	10107.00	
MUSTER SALARY	Payment	56669.00	
VAHAN REPAIRE EXP	Payment	39300.00	
TENT KIRAYA EXP	Payment	29156.00	
SWACHATA SARVEKSHAN EXP	Payment	18100.00	
MUSTER SALARY	Payment	8963.00	
ADVERTISMENT EXP	Payment	5000.00	
JAL PRADAY REPAIRE EXP	Payment	19700.00	
ADVERTISMENT EXP	Payment	5000.00	
CONSALTANCY EXP	Payment	10000.00	
BANK CHARGES	Payment	649.00	
MUSTER SALARY	Payment	6996.00	
TENT KIRAYA EXP	Payment	29600.00	
SADAK MARAMMAT EXP	Payment	100805.00	
JAL PRADAY REPAIRE EXP	Payment	9702.00	
TENT KIRAYA EXP	Payment	29660.00	
JAL PRADAY REPAIRE EXP	Payment	29688.00	
ADVERTISMENT EXP	Payment	27840.00	
OTHER EXP	Payment	9.00	
SB INTEREST	Payment	27345.00	
BANK CHARGES	Payment	649.00	
BANK CHARGES	Payment	15.00	
OTHER EXP	Payment	20.00	
PARSHAD SALARY	Receipt		3600.00
OTHER INCOME	Receipt		5.00
OTHER INCOME	Receipt		89.00
INTEREST ON FDR	Receipt		178988.00
Fdr Vijaya Bank	Receipt		4000000.00
Vijaya Bank 11000114	Receipt		4060000.00

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SAMBAL YOJNA EXP	Receipt	200000.00
OTHER INCOME	Receipt	3.00
SAMBAL YOJNA EXP	Receipt	200000.00
PMAY ANUDAN	Receipt	7200000.00
PMAY ANUDAN	Receipt	3300000.00
SHAKARI LICENSE FEE	Receipt	2000.00
JAL PRADAY EXP	Receipt	100000.00
KARMKAR PAID ON CONTRACT AND SUPPLIERS	Receipt	506.00
TRAVELLING EXP	Receipt	4490.00
ANAJ ADVANCE EXP	Receipt	129850.00
BHAWAN NIRMAN ANUMATI FEE	Receipt	657000.00
OFFICE EXP	Receipt	900.00
SD / AMANAT PAYMENT EXP	Receipt	50000.00
SD / AMANAT PAYMENT EXP	Receipt	50000.00
OTHER INCOME	Receipt	2077.00
ANTESHTI SAHAYATA INCOME	Receipt	5000.00
NULM RECEIPTS FOR INCOME TAX	Receipt	5000.00
MULBHUT ANUDAN	Receipt	1842000.00
ANTESHTI SAHAYATA INCOME	Receipt	5000.00
AMANAT INCOME	Receipt	3000.00
BHAWAN NIRMAN ANUMATI FEE	Receipt	6741.00
TENDER RASHI	Receipt	5000.00
KARMKAR PAID ON CONTRACT AND SUPPLIERS	Receipt	34752.00
BHAWAN NIRMAN ANUMATI FEE	Receipt	168768.00
SADAK MARMMAT ANUDAN	Receipt	763500.00
RAJYAVITT AAYOG ANUDAN	Receipt	864000.00
ADVERTISEMENT EXP	Receipt	10000.00
TENDER RASHI	Receipt	2000.00
OTHER INCOME	Receipt	500.00
TENDER RASHI	Receipt	2000.00
TENDER RASHI	Receipt	2000.00
OTHER INCOME	Receipt	11578.00
SB INTEREST	Receipt	7638.00
SB INTEREST	Receipt	7236.00
PARSHAD SALARY	Receipt	5400.00
PARSHAD SALARY	Receipt	1800.00
PARSHAD SALARY	Receipt	1800.00
PARSHAD SALARY	Receipt	150.00
PARSHAD SALARY	Receipt	6680.00

[Signature]
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद्, आषर



PARSHAD SALARY	Receipt	3600.00
PARSHAD SALARY	Receipt	3600.00
PARSHAD SALARY	Receipt	3795.00
PARSHAD SALARY	Receipt	5195.00
PARSHAD SALARY	Receipt	5000.00
PARSHAD SALARY	Receipt	5000.00
SD / AMANAT PAYMENT EXP	Receipt	5000.00
CONSALTANCY EXP	Receipt	6000.00
FDR HDFC BANK RS 10000000/-	Receipt	10000000.00

4. There are some entries appearing in the Bank Statement which are not account for in the books of accounts. The same may affect the Income/ Expenses of Nagar Palika Parishad. The Parishad should pass necessary corrective entries .
5. While preparing Bank Reconciliation Statement of SBI a/c no 053027020241, We noticed that a sum of Rs.193416/- has been paid twice on same date 24/07/2019, The account officer explained that this account relates with GPF payment of the Employees of Nagar Palika Parishad and same Shall be recovered in due course.
6. While preparing Bank Reconciliation Statement of SBI a/c no 053027020241, We noticed that a sum of Rs.40112/- debited by the Parishad on 27/12/2019 and the same is not credited by the Bank.
7. While checking Cash Balance we found some totalling and balancing mistakes as annexed in (Annexure "B 1"). Necessary correction entries have been passed in the Books of Accounts on 31/03/2020. At the Yearend net totalling difference amounting Rs.3,34,21,033/- has been corrected on account of cash difference account.
8. 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.
9. 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.

10. Fixed Deposit Interest income is accounted on cash receipts basis.

Serial No	Name of Bank	Amount of FDR	Opening Balance	Closing Balance	Interest Income
	Fdr Au Bank	5000000.00	5000000.00	0.00	178988.00

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	FDR HDFC BANK	10000000.00	10000000.00	0.00	9589.00
	Fdr Vijaya Bank	4000000.00	4000000.00	0.00	141513.00
	Vijaya Bank	4060000.00	4060000.00	0.00	198792.00

11.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.

12.There are some entries appearing in the Bank Statement which are not account for in the books of accounts. The same may affect the Income/ Expenses of Nagar Palika Parishad. The Parishad should pass necessary corrective entries .

Place: Ujjain
Date: 25/06/2021

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



Subhash Soni

(Subhash Soni)

Partner

Chartered Accountants
Membership No 075735

Subhash Soni
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, अगर

NAGAR PALIKA PARISHAD AGAR

ANNEXURE- "B"

(1) AUDIT OF REVENUE

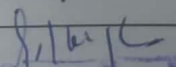
	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue from various sources, by applying sample test check basis.	Audit of revenue is carried on by us with the help of available vouchers and receipt books available 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. Bank account reconciliation statement is prepared by the Parishad.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar, Jalkar	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	Increase / Decrease in revenue collections are given in the annexure "B -3" .

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	& Other Tax as compared to previous year shall be part of Audit Report.	have been reported in Annexure "B-3" annexed to this report.	
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.

	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	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in Annexure 'B-2' annexed to this report.	Fluctuations in Budgeted and Actual figures were found, which shows that municipality's budget has been prepared


 नगर पालिका अधिकारी
 नगर पालिका परिषद, आगरा



form part of report.	based on hypothetical figures. We suggest the same to be based on actual basis based on practicality.
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	INDICATORS	OBSERVATIONS	REMARKS
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 Fixed Deposit were booked in the cash book on the day of its receipts. 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.



S. Suri
 मुख्य वक्ता वित्त का अधिकारी
 नगर पालिका परिषद, अगर

(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 Annexure "B-1" of Totalling 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	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

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	over payment shall be brought to the notice of commissioner/CMO.		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 during the course of audit.	Expenditures are incurred in accordance with the guidelines issued by the government.
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.



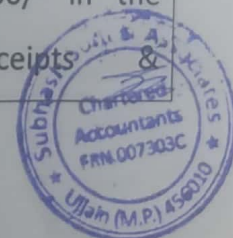
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नगर प्रालिका परिषद्, आगरा

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.

(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,	Opening Reconciliation statement all Bank were not prepared for the financial year 2018-2019.Closing Cash and Bank Balance as on 31/03/2019 were shown Rs 1,66,948,330/- in the Audited Receipts &

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नगर पालिका परिषद, आगरा

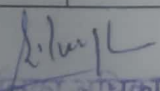


		Accountant cash book and ledgers reported generated from tally accounting software	Payments accounts without specifying balance of each individual Bank account and Cash Balance separately. The Parishad is maintaining manually cash book, where in also individual Opening Balances of Each Bank account and Cash account were not mentioned. In this situation Opening Balance of all Banks Accounts are taken from Bank Statement and Cash Balance as on 31/03/2019 is taken from the manual Cashbook .There is Opening difference of Credit Balance Rs 71,78,383/- credited in the OPENING BALANCE RECONCILIATION DIFFERENCE A/C .Please refer General Observation annexure "A" note no 1.
2	Auditor shall verify that	The Municipality	The discrepancies

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	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 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.	observed during the course of audit are mentioned infra in Annexure A-1 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 the cases of non-recovery shall be specifically mentioned in the audit report.	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 Question of maintaining any Advances or loan register.	As regards to non recovery, Not applicable as no advances has been given by the parishad .
4	Bank Reconciliation	Municipality has prepared	Please refer


 मुख्यालय नगर पालिका अधिकारी
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	Statement shall be verified from the records of ULB & the bank concerned.	bank reconciliation statements for its all bank accounts.	Observation annexure "A"
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.	Annual statement of grants remittance and deductions from grants from Directorate Bhopal is not available with the Parishad. Net Amount received in Bank Account after deductions from Directorate is recorded in the Books of Accounts. There is not any entry for deductions made from the Grants by the Directorate. Therefore grants received and deductions from grants are subject to reconciliation.	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	No such payment is received	No

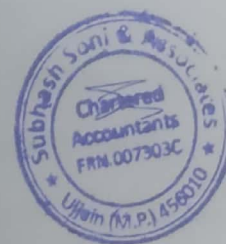
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, आगरा



especially for project funds.		
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(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.

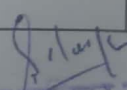


S. Singh
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नगर बालिका परिषद्, आगरा

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.2019-20 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	We have verified the Receipts of tender fee/bid processing	Separate register should be maintained mentioning the details of tender


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	fee/performance guarantee both during the construction and maintenance period.	fee/Performance guarantee on sample test check basis.	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 and brought to the notice of Commissioner/CMO.	No such bank guarantee has been accepted	Nil
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

S. Kumar
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(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.	
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.	Please refer General Observation annexure "A" note no 2.
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	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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	also comment on the possible reasons for non-generation of the revenue.		
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

Place: Ujjain
Date: 25/06/2021

In terms of audit report attached
For Subhash Soni & Associates
Chartered Accountants



(Subhash Soni)Partner

Membership No. 075735

UDIN 21075735AAAALS8167

S. Soni
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, आगरा

1-Apr-2019 to 31-Mar-2020

उत्तर नगर पालिका अधिका
नगर पालिका परिषद, आगरा



Direct Incomes		53,723,580.00			
DUKAN NILAMI FEE	6,795,861.00	Bhu Bhatak Paid	1,152,232.00		
SD DEDUCTION	5,809,734.00	ANAJ ADVANCE EXP	1,130,150.00		
HOUSING BOARD COLONY VIKAR	3,669,000.00	LEAVE INCASHMENT EXP	1,088,569.00		
AMANAT INCOME	2,984,346.00	SWACHTA SAMGRI EXP	1,047,525.00		
SB INTEREST	2,737,419.00	SWACHAT MISSION EXP	989,220.00		
INCOME TAX (TDS) DEDUCTION	2,486,496.00	COLOUR AND PAINTING EXP	960,029.00		
GST (TDS) DEDUCTION	2,291,422.00	OTHER EXP	901,549.00		
DUKAN KIRAYA CHALU	2,288,007.00	TRACTOR RENT EXP	793,850.00		
BHAWAN NIRMAN ANUMATI FEE	2,214,526.00	SERVICE TAX EXP	738,090.00		
JALKAR CHALU	2,027,680.00	FESTIVAL EXP	721,881.00		
Dukan Nilami Amanat	1,975,000.00	VAHAN REPAIR EXP	719,518.00		
AAVEDAN FEE	1,741,563.00	Fabrication Work Exp	695,134.00		
DUKAN KIRAYA BAKAYA	1,700,977.00	STATIONERY EXP/ PHOTOCOPY EXP	646,462.00		
EPF DEDUCTION	1,557,641.00	AUDIT EXP	576,700.00		
Bhaii Vikash Sulk	1,130,854.00	KARMAKAR PAID ON CONTRACT	525,642.00		
KARMAKAR DEDUCTION	1,085,217.00	KORONA VIRUS EXP	507,070.00		
NEW NAL CONNECTION FEE	775,970.00	ELECTION EXP	479,885.00		
TENDER RASHI	611,000.00	Gst Exp on Dukan Kiraya & Others	453,171.00		
JALKAR BAKAYA	571,970.00	TRAVELLING EXP	428,510.00		
INTEREST ON FDR	528,882.00	SHOCHALAY EXP	390,230.00		
SAMPTTIKAR CHALU	504,181.00	PARSHAD SALARY	377,860.00		
ROAD CHARGE NAL FEE	413,467.00	COMPUTER MACHINERY EXP	252,427.00		
DUKAN KIRAYA GST CHALU	392,029.00	JCB Rent	232,000.00		
SHIKSHA UPKAR CHALU	387,156.00	REPAIR EXP	195,686.00		
SUPER VISSION SHULK	364,700.00	VAHAN INSURANCE EXP	171,999.00		
Royalty Deduction	349,919.00	SADAK MARAMMAT EXP	171,251.00		
BUS STAND DAKHAL SHULK	331,740.00	SOUND / MUNADI EXP	164,673.00		
SAMEKITKAR BAKAYA	330,658.00	CHILDREN LEAVE INCASHMENT	159,908.00		
OTHER INCOME	324,751.00	CC TV CAMERA EXP	157,600.00		
BHU BHATAK	316,994.00	TREE & PLANTATION EXP	143,285.00		
DUKAN NAAM CHANGE FEE	315,000.00	ANUGRAH RASHI KA EXP	130,000.00		
PASHU THIYA NILAMI	304,750.00	ANTISHTI SAHAYATA EXP	125,000.00		
AATISH BAJI BLOCK KI NILAMI FEE	303,400.00	E TENDERING EXP	115,000.00		
NIRMAN KARY SHULK	207,150.00	ACCOUNTING EXP	100,000.00		
SAMEKITKAR CHALU	192,051.00	SAFAI EXP	98,850.00		
SAMPTTIKAR BAKAYA	185,023.00	VARDI EXP	98,539.00		
PMAY RETURN INCOME	180,000.00	PROGRAMME EXP	97,600.00		
KARMAKAR SHULK	175,695.00	OFFICE EXP	96,172.00		
JALKAR PENLTY	175,203.00	COMPUTER REPAIR EXP	95,015.00		
DUKAN KIRAYA GST BAKAYA	169,103.00	ROYALTY PAID	90,457.00		
BAZAR BAITHAK NILAMI FEE	167,500.00	ADVANCE PAID	82,500.00		
		Din Dayal Yojna Exp	80,000.00		

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जयपुर



NAGAR VIKAS UPKAR CHALU	167,391.00	Map Exp.	68,700.00
FAMILY WELFAIRE DEDUCTION	146,860.00	FLEX & BANNER EXP	65,040.00
Final Bill Deduction	144,613.00	NEWS PAPER EXP	52,905.00
SHIKSHA UPKAR BAKAYA	136,455.00	TEA & REFRESHMENT EXP	52,210.00
JALKAAR UPKAR	136,312.00	WEB SITE NIRMAN EXP	45,000.00
JAL UPYOGI SHULK	127,645.00	KCHARA DALWAI EXP	31,170.00
NULM RECEIPTS FOR INCOME T	123,151.00	INTERNET BILL EXP	24,000.00
ANUMATI SHULK	121,500.00	BANK CHARGES	16,804.22
PANI TENKAR	120,500.00	GARDENING EXP	11,400.00
LATE FEE	120,000.00	ONLINE WORK EXP	10,000.00
BINA ANUMATI SHULK	116,250.00	WATER HARVESTING EXP	9,800.00
PASHU PANJIYAN SHULK	113,200.00	LIGHT / DECORATION EXP	7,552.00
ADVANCE RECOVERY INCOME	110,000.00	Advocate Fee	6,000.00
BHUL VASH INCOME	105,033.00	CHILD WATER EXP	1,420.00
BAZAR BAITHAH	103,680.00		
BAZAR BAITHAH DAKHAL SHULK	100,000.00		
HRA DEDUCTION	90,300.00	Closing Bank Balance	116,328,470.40
BUILDING RENT	89,200.00	ALLAHABAD BANK 700307	1,207,343.00
NAGAR VIKAS UPKAR BAKAYA	63,559.00	ALLAHABAD BANK 251826	58,952.00
ANTESHTI SAHAYATA INCOME	55,000.00	AU BANK 0216	626,069.00
PRADARSHANKAR	48,570.00	BANK OF BARODA 01549	42,735.00
EXCESS PAYMENT RECOVERY I	30,151.00	BANK OF BARODA 01550	162,205.00
BAKRA /PADA VADH FEE	22,840.00	BANK OF INDIA 18968	5,980.95
Bhumi Madhushala Kiraya	20,932.00	Boi 440	287,120.62
PRASHAMAN SHULK	20,250.00	Canera Bank 000039	1,521,896.00
FIRE BRIGED FEE	20,000.00	HDFC 02582	7,367,125.00
IMLI KI NILAMI RASHI	19,000.00	HDFC 410 (SANCHIT NIDHI)	8,481,020.00
MACHYPALAN HETU PATTE	17,583.00	Hdfc Bank 169274	30,400,000.00
SAFTY TANK SHULK	16,000.00	Hdfc Bank 189028	12,529,331.00
KSHATIPURTI FEE	15,000.00	HDFC BANK 5000	10,793,745.00
With Held Amount	12,848.00	Hdfc Bank 77373	130,399.00
DUKAN KIRAYA PENALTY	12,176.00	ICICI BANK 00018	42,003.00
LEASE RENT INCOME	12,000.00	ICICI BANK 386001000051	232,674.00
SHAKARI LICENSE FEE	10,300.00	IDBI 09812	140,794.00
Bhumi Block Rent	8,511.00	IDBI 18161020000000019	1,015,195.00
ANUGHYA RASHI	7,875.00	JILA SAHKARI 22180	276,947.00
Recovery From Contractor	7,381.00	NJGB BANK 43	2,232,614.00
LAKDI NILAMI INCOME	7,200.00	NJGB BANK CD 21	670,064.89
AATISHBAJI LICENCE FEE	6,750.00	NMGB 10000260	2,026,632.75
RAWAN PUTLA NIRMAN RASHI	6,000.00	Nmgb Bank 0000334	302,446.81
SAMJHOTA SHULK	5,500.00	SBI 16539	1,681,962.50
COLONY REGISTRATION FEE	5,000.00	SBI 25987	524,034.28
HARVESTING AMANAT	5,000.00	SBI 53027020241	21,176,638.93
GROUP INSURANCE DEDUCTION	4,630.00	Sbi 7020252 Sanchit Nidhi	91,952.97
		SBI 75992	300,357.00

मुख्य नगर प्रमेलिका अधिकारी
नगर प्रमेलिका परिषद्, अगर



SANCHI PARLAR RENT	3,000.00	SBI 90805	8,944,440.60
JALKAR DEDUCTION	2,880.00	Sbi Din Dayal 36814492388	18,995.50
PRAMAN PATRA FEE	2,528.00	VIJAYA BANK 0005637	3,036,795.60
NAGAR PALIKA MULYANKAN FEE	2,230.00		
TOWN HALL RENT	2,000.00		
NAMANTRAN SAMJHOTA FEE	1,450.00		
AATAA CHAKKI LICENSE FEE	1,400.00		
AUDIT DEDUCTION	804.00		
PRAKASHIKAR BAKAYA	751.00		
SAFAIKAR BAKAYA	206.00		
Polethin Recovery	150.00		
ANUDAN			
CHUNGIIKAR ANUDAN	64,191,491.00		
Mukhyamantri Adhosanrachna Gra	24,000,000.00		
PMAY ANUDAN	12,900,000.00		
Ratdiya Talab Grant	11,656,000.00		
15 Vtt Aayog Anudan	11,078,000.00		
SADAK MARMMAT ANUDAN	8,215,500.00		
MULBHUT ANUDAN	6,971,000.00		
14 VITT AAYOG ANUDAN	4,038,000.00		
YATRIKAR ANUDAN	4,021,208.00		
RAJYAVITT AAYOG ANUDAN	3,199,000.00		
NIRYATKAR ANUDAN	2,137,642.00		
MUDRANK SHULK	969,547.00		
NIYATIKAR ANUDAN	64,000.00		
Total Amount in Rs.		Total Amount in Rs.	404,351,680.62
			404,351,680.62

Date : 25/06/2021
Palace : Ujjain

For: Subhash Soni & Associates
Chartered Accountants
(Subhash Soni) Partner
Membership No 075735
UDIN 21075735AAAAALS8167



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्, अंगर

1-Apr-2019 to 31-Mar-2020

2.1.11/1-
मृगशिरासः प्रसिद्धः
मृगशिरासः प्रसिद्धः



KARMIKAR SHULK	175,695.00	LEAVE INCASHMENT EXP	1,088,569.00
JALKAR PENLTY	175,203.00	SWACHTA SAMGRI EXP	1,047,525.00
DUKAN KIRAYA GST BAKAYA	169,103.00	SWACHAT MISSION EXP	989,220.00
BAZAR BAITHAK NILAMI FEE	167,500.00	COLOUR AND PAINTING EXP	960,029.00
NAGAR VIKAS UPKAR CHALU	167,391.00	OTHER EXP	901,549.00
FAMILY WELFAIRE DEDUCTION	146,860.00	TRACTOR RENT EXP	793,850.00
Final Bill Deduction	144,813.00	SERVICE TAX EXP	738,090.00
SHIKSHA UPKAR BAKAYA	138,455.00	FESTIVAL EXP	721,881.00
JALKAAR UPKAR	138,312.00	VAHAN REPAIR EXP	719,518.00
JAL UPYOGI SHULK	127,845.00	Febrication Work Exp	695,134.00
NULM RECEIPTS FOR INCOME TAX	123,151.00	STATIONERY EXP/ PHOTOCOPY EXP	646,462.00
ANUMATI SHULK	121,500.00	AUDIT EXP	576,700.00
PANI TENKAR	120,500.00	KARMIKAR PAID ON CONTRACT ANI	525,842.00
LATE FEE	120,000.00	KORONA VIRUS EXP	507,070.00
BINA ANUMATI SHULK	116,250.00	ELECTION EXP	479,825.00
PASHU PANJIYAN SHULK	113,200.00	Get Exp on Dukan Kiraya & Others	453,171.00
ADVANCE RECOVERY INCOME	110,000.00	TRAVELLING EXP	428,510.00
BHUL VASH INCOME	105,033.00	SHOCHALAY EXP	390,230.00
BAZAR BAITHAK	103,680.00	PARSHAD SALARY	377,860.00
BAZAR BAITHAK DAKHAL SHULK	100,000.00	COMPUTER MACHINERY EXP	252,427.00
HRA DEDUCTION	90,300.00	JCB Rent	232,000.00
BUILDING RENT	89,200.00	REPAIR EXP	195,666.00
NAGAR VIKAS UPKAR BAKAYA	83,559.00	VAHAN INSURANCE EXP	171,999.00
ANTESHTI SAHAYATA INCOME	55,000.00	SADAK MARAMMAT EXP	171,251.00
PRADARSHANKAR	48,570.00	SOUND / MUNADI EXP	164,673.00
EXCESS PAYMENT RECOVERY INCOM	30,151.00	CHILDREN LEAVE INCASHMENT	159,908.00
BAKRA /PADA VADH FEE	22,840.00	CC TV CAMERA EXP	157,600.00
Bhumi Madhushala Kiraya	20,932.00	TREE & PLANTATION EXP	143,285.00
PRASHAMAN SHULK	20,250.00	ANUGRAH RASHI KA EXP	130,000.00
FIRE BRIGED FEE	20,000.00	ANTISHTI SAHAYATA EXP	125,000.00
IMLI KI NILAMI RASHI	19,000.00	E TENDERING EXP	115,000.00
MACHYPALAN HETU PATTE	17,583.00	ACCOUNTING EXP	100,000.00
SAFTY TANK SHULK	16,000.00	SAFAI EXP	98,850.00
KSHATIPURTI FEE	15,000.00	WARDI EXP	98,539.00
With Held Amount	12,848.00	PROGRAMME EXP	97,600.00
DUKAN KIRAYA PENALTY	12,176.00	OFFICE EXP	96,172.00
LEASE RENT INCOME	12,000.00	COMPUTER REPAIR EXP	95,015.00
SHAKARI LICENSE FEE	10,300.00	ROYALTY PAID	90,457.00
Bhumi Block Rent	8,511.00	ADVANCE PAID	82,500.00
ANUGHYA RASHI	7,875.00	Din Dayal Yojna Exp	80,000.00
Recovery From Contractor	7,381.00	Map Exp.	68,700.00
LAKDI NILAMI INCOME	7,200.00	FLEX & BANNER EXP	65,040.00

मुख्य नगर नालिका अधिकारी
नगर पालिका परिषद्, आगरा



AATISHBAJI LICENCE FEE	6,750.00	NEWS PAPER EXP	52,905.00
RAWAN PUTLA NIRMAN RASHI	6,000.00	TEA & REFRESHMENT EXP	52,210.00
SAMJHOTA SHULK	5,500.00	WEB SITE NIRMAN EXP	45,000.00
COLONY REGISTRATION FEE	5,000.00	KCHARA DALWAI EXP	31,170.00
HARVESTING AMANAT	5,000.00	INTERNET BILL EXP	24,000.00
GROUP INSURANCE DEDUCTION	4,630.00	BANK CHARGES	16,804.22
SANCHI PARLAR RENT	3,000.00	GARDENNING EXP	11,400.00
JALKAR DEDUCTION	2,880.00	ONLINE WORK EXP	10,000.00
PRAMAN PATRA FEE	2,528.00	WATER HARVESTING EXP	9,800.00
NAGAR PALIKA MULYANKAN FEE	2,230.00	LIGHT / DECORATION EXP	7,552.00
TOWN HALL RENT	2,000.00	Advocate Fee	6,000.00
NAMANTRAN SAMJHOTA FEE	1,450.00	CHILD WATER EXP	1,420.00
AATAA CHAKKI LICENSE FEE	1,400.00		
AUDIT DEDUCTION	804.00		
PRAKASHIKAR BAKAYA	751.00		
SAFAIKAR BAKAYA	206.00		
Polethin Recovery	150.00		
		Excess of Expenditure Over Income	-80,858,242.22
ANUDAN			
14 VITT AAYOG ANUDAN	4,038,000.00		
15 Vitti Aayog Anudan	11,078,000.00		
CHUNGIIKAR ANUDAN	64,191,491.00		
MUDRANK SHULK	969,547.00		
Mukhyamantri Adhoshanrachna Grant	24,000,000.00		
MULBHUT ANUDAN	6,971,000.00		
NIRYATKAR ANUDAN	2,137,642.00		
NIYATIKAR ANUDAN	64,000.00		
PMAY ANUDAN	12,900,000.00		
RAJYAVITT AAYOG ANUDAN	3,199,000.00		
Ratdiya Talab Grant	11,656,000.00		
SADAK MARMMAT ANUDAN	8,215,500.00		
YATRIKAR ANUDAN	4,021,208.00		
Total Rs.	207,164,968.00	Total Rs.	207,164,968.00

Date : 25/06/2021
Palace : Ujjain

0.00

For: Subhash Soni & Associates
Chartered Accountants
(Subhash Soni) Partner
Membership No 075735
UDIN 21075735AAAAALS8167



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, आगरा

NAGAR PALIKA PARISHAD AGAR

Cash totalling mistakes find out by us in totalling and the same is rectified at the year end on 31/03/2020

		Annexure "B-1"
Date	Debit	Credit
04-04-2019	151.00	
05-04-2019		190.00
08-04-2019	12000.00	
11-04-2019	20000.00	
11-04-2019		152569.00
12-04-2019	17004.00	
15-04-2019	10000.00	
22-04-2019	5600.00	
23-04-2019	5911.00	
30-04-2019	18100.00	
01-05-2019	1153.00	
02-05-2019	66.00	
03-05-2019	2.00	
04-05-2019	6548.00	
06-05-2019	5.00	
06-05-2019	12180.00	
08-05-2019	132182.00	
10-05-2019	12000.00	
16-05-2019	968.00	
17-05-2019	156393.00	
17-05-2019	14475.00	
22-05-2019	7000.00	
23-05-2019	474.00	
23-05-2019		3.00
24-05-2019		105255.00
24-05-2019	10000.00	
24-05-2019		3455.00
24-05-2019		14718.00
24-05-2019		2805.00
24-05-2019	126025.00	
27-05-2019		20.00
28-05-2019	10738.00	
29-05-2019	1.00	
04-06-2019	37000.00	
10-06-2019	18000.00	
12-06-2019	5300.00	
13-06-2019	7000.00	
14-06-2019		169221.00
14-06-2019	3015.00	
18-06-2019		148853.00
18-06-2019	20682.00	
19-06-2019	4255.00	
19-06-2019	4255.00	
20-06-2019	10000.00	
22-06-2019		70.00
22-06-2019	20556.00	
24-06-2019	130.00	
25-06-2019	2275.00	
26-06-2019	14594.00	
27-06-2019	2350.00	
28-06-2019	1.00	
01-07-2019	5583.00	
02-07-2019	3000.00	
03-07-2019	5628.00	
04-07-2019	66.00	

8/10/19
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्, आगरा



04-07-2019	2741.00	
05-07-2019	15795.00	
08-07-2019		42775.00
09-07-2019	18827.00	
10-07-2019	5000.00	
15-07-2019	34000.00	
17-07-2019		1000000.00
19-07-2019	446.00	
19-07-2019	4743.00	
19-07-2019	43.00	
23-07-2019		124.00
23-07-2019	8000.00	
23-07-2019	126920.00	
25-07-2019	17984.00	
27-07-2019	9580.00	
30-07-2019	731.00	
31-07-2019	1000000.00	
02-08-2019	1462397.00	
08-08-2019	8000.00	
14-08-2019	192.00	
14-08-2019		91.00
16-08-2019		80583.00
16-08-2019	915.00	
19-08-2019		111.00
22-08-2019	5937.00	
29-08-2019	9694.00	
30-08-2019	27216.00	
31-08-2019	13839.00	
04-09-2019	10000.00	
04-09-2019	3545.00	
06-09-2019	7765.00	
07-09-2019		36.00
11-09-2019		140.00
12-09-2019	15900.00	
16-09-2019	10707.00	
16-09-2019		185398.00
19-09-2019	5.00	
19-09-2019		120.00
20-09-2019	2.00	
24-09-2019	6400000.00	
24-09-2019		3342.00
24-09-2019	33423.00	
26-09-2019		472967.00
27-09-2019		1111.00
27-09-2019	30.00	
30-09-2019	208.00	
01-10-2019	681.00	
01-10-2019	3.00	
03-10-2019	63718.00	
03-10-2019	2118.00	
04-10-2019	5463.00	
04-10-2019		85438.00
05-10-2019	145492.00	
05-10-2019	11929.00	
09-10-2019	850.00	
11-10-2019	14574.00	
14-10-2019	28563.00	
15-10-2019	166.00	
15-10-2019	25952.00	
16-10-2019	4837500.00	
17-10-2019	11384.00	

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मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद्, आगरा



17-10-2019	1.00	
23-10-2019		4000.00
23-10-2019	2280.00	
24-10-2019	794.00	
24-10-2019	2904.00	
25-10-2019	17522.00	
25-10-2019	50000.00	
29-10-2019	70.00	
01-11-2019		45000.00
04-11-2019	2495.00	
05-11-2019	159170.00	
08-11-2019		8974.00
11-11-2019	4735.00	
15-11-2019	800.00	
15-11-2019	1050.00	
19-11-2019	62848.00	
20-11-2019	3.00	
22-11-2019		8800.00
25-11-2019		36.00
28-11-2019	3.00	
29-11-2019		54000.00
29-11-2019		2627.00
29-11-2019		38700.00
02-12-2019	39782.00	
03-12-2019		680.00
05-12-2019		43.00
06-12-2019		42.00
06-12-2019	1561094.00	
10-12-2019	50181.00	
11-12-2019		1253365.00
12-12-2019		53994.00
17-12-2019		723.00
20-12-2019		26245.00
20-12-2019		24.00
23-12-2019		1000000.00
23-12-2019	51643.00	
23-12-2019		8.00
26-12-2019	10000.00	
28-12-2019	14.00	
30-12-2019		100.00
15-01-2020	5.00	
16-01-2020		1602.00
20-01-2020		6.00
21-01-2020	28520.00	
22-01-2020	123945.00	
29-01-2020		47.00
01-02-2020	9.00	
03-02-2020	17880.00	
04-02-2020		10.00
06-02-2020	1.00	
06-02-2020	1.00	
07-02-2020	14.00	
10-02-2020	21382.00	
12-02-2020		100000.00
12-02-2020	2.00	
13-02-2020	8963.00	
14-02-2020	2.00	
19-02-2020	141900.00	
20-02-2020	4.00	
24-02-2020		18.00
02-03-2020		3000.00

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03-03-2020	2.00	
03-03-2020	35543.00	
04-03-2020	22683.00	
07-03-2020		3.00
09-03-2020	7943.00	
12-03-2020	6194.00	
13-03-2020		29585.00
16-03-2020		660000.00
17-03-2020	2.00	
18-03-2020	100.00	
19-03-2020		1550.00
20-03-2020	3.00	
23-03-2020	9.00	
24-03-2020	499.00	
30-03-2020		29.00
31-03-2020	5000.00	
31-03-2020	21600000.00	
31-03-2020		20000000.00
31-03-2020	20000000.00	
31-03-2020	Year End Rectfication Entry	33421033.00
TOTAL	59183639.00	59183639.00

Date : 25/06/2021

Palace : Ujjain



For: Subhash Soni & Associates
Chartered Accountants
Membership No 075735
(Subhash Soni) Partner

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, आगरा

NAGAR PALIKA PARISHAD AGAR

Details Regarding Revenue collection against the Budgeted Targets

Annexure- 'B-2'

S.No.	Particulars	Audited Actual 2018-19	Budget 2019-20	Audited Actual 2019-20	Growth In Budget as compared to 2018-19	Actual Achievement t 2019-20
		(A)	(B)	(C)	(B-A)/A	C/B*100
1	Sampati kar Chalu & Bakaya	623,515.00	1,804,000.00	689,204.00	189.33%	38.20%
2	Samekit kar Chalu & Bakaya	1,355,901.00	1,292,500.00	522,709.00	-4.68%	40.44%
3	Shiksha Upkar Chalu & Bakaya	840,393.00	1,265,000.00	523,611.00	50.52%	41.39%
4	Jal Kar Chalu & Bakaya	3,228,108.00	8,178,038.00	2,599,650.00	153.34%	31.79%

Date : 25/06/2021

Palace : Ujjain

For: Subhash Soni & Associates

Chartered Accountants

Membership No 075735



(Subhash Soni) Partner

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नगर पालिका परिषद, आगरा

NAGAR PALIKA PARISHAD AGAR

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

S.no	Particulars	2019-20	2018-19	Increase/Decrease	ANNEXURE 'B-3'	
					Growth Percentage	
1	Sampati kar Chalu & Bakaya	689,204.00	623,515.00	65,689.00	10.54%	
2	Samekitkar Chalu & Bakaya	522,709.00	1,355,901.00	-833,192.00	-61.45%	
3	ShikshaUpkar	523,611.00	840,393.00	-316,782.00	-37.69%	
4	Jal Kar Chalu & Bakaya	2,599,650.00	3,228,108.00	-628,458.00	-19.47%	

NOTE: Negative figure (if any) in above percentage column shows decrease in taxes collection as compared to previous year and vice versa.

Date : 25/06/2021
Palace : Ujjain

For: Subhash Soni & Associates
Chartered Accountants
Membership No 075735



(Signature)
(Subhash Soni) Partner

(Signature)
उद्धम नगर पालिका अधिकारी
नगर पालिका परिषद, अगर

NAGAR PALIKA PARISHAD AGAR

Bank Reconciliation Statement as on 31st March, 2020

BANK OF INDIA A/C NO 955210100018968 (UIDSSMT)

Balance as per books	5,980.95	
Balance as per Bank Statement		5,980.95
	5,980.95	5,980.95
	0.00	

NMGB 016910110000260

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	2,026,632.75	
Balance as per Bank Statement		2,026,632.75
	2,026,632.75	2,026,632.75
	0.00	

SBI 30724690805

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	8,944,440.60	
Balance as per Bank Statement		8,944,440.60
	8,944,440.60	8,944,440.60
	0.00	

SBI A/C NO 63007016539

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	1,681,962.50	
Balance as per Bank Statement		1,681,962.50
	1,681,962.50	1,681,962.50
	0.00	

SBI A/C NO 53027025987

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	524,034.28	
Balance as per Bank Statement		524,034.28
	524,034.28	524,034.28
	0.00	

SBI A/C NO 63004875992

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	300,357.00	
Balance as per Bank Statement		300,357.00
	300,357.00	300,357.00
	0.00	

IDBI BANK A/C NO 1816104000009812 (PMAY)

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	140,794.00	
Balance as per Bank Statement		140,794.00
	140,794.00	140,794.00
	0.00	

BANK OF BARODA A/C NO 48780100001550

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	162,205.00	
Balance as per Bank Statement		162,205.00
	162,205.00	162,205.00
	0.00	

BANK OF BARODA A/C NO 48780100001549

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	42,735.00	
Balance as per Bank Statement		42,735.00
	42,735.00	42,735.00
	0.00	

ALLAHABAD BANK A/C NO 50361251826

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	58,952.00	
Balance as per Bank Statement		58,952.00
	58,952.00	58,952.00
	0.00	

AU BANK 1781230915630216

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	626,069.00	0.00
Balance as per Bank Statement		626,069.00
	626,069.00	626,069.00

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उद्योग पालिका परिषद, अगर



			0.00
ALLAHABAD BANK A/C NO 50431700307			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	1,207,343.00	
	Balance as per Bank Statement		1,207,343.00
		1,207,343.00	1,207,343.00
		0.00	
VIJAYA BANK A/C NO 768601011000537			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	3,036,795.60	0.00
	Balance as per Bank Statement		3,036,795.60
		3,036,795.60	3,036,795.60
		0.00	
SBI 53027020252 SANCHIT NIDHI			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	91,952.97	
	Balance as per Bank Statement		91,952.97
		91,952.97	91,952.97
		0.00	
HDFC BANK A/C NO 50100315325000			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	10,793,745.00	
	Balance as per Bank Statement		10,793,745.00
		10,793,745.00	10,793,745.00
		0.00	
HDFC BANK A/C NO 50100208402582			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	7,367,125.00	
	Balance as per Bank Statement		7,367,125.00
		7,367,125.00	7,367,125.00
		0.00	
HDFC BANK A/C NO 50200044169274			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	30,400,000.00	
	Balance as per Bank Statement		30,400,000.00
		30,400,000.00	30,400,000.00
		0.00	
HDFC BANK A/C NO 50200032189028			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	12,529,331.00	
	Balance as per Bank Statement		12,529,331.00
		12,529,331.00	12,529,331.00
		0.00	
HDFC BANK A/C NO 50200011277373			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	130,399.00	
	Balance as per Bank Statement		130,399.00
		130,399.00	130,399.00
		0.00	
NMGB A/C NO 01541011000043			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	2,232,614.00	
	Balance as per Bank Statement		2,232,614.00
		2,232,614.00	2,232,614.00
		0.00	
NMGB 015420100000021			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	670,064.89	0.00
	Cr in Books but not Dr in Bank		
31/03/2020	Salary	555,433.00	
31/03/2020	Salary	19,600.00	
	Balance as per Bank Statement		1,245,097.89
		1,245,097.89	1,245,097.89
		0.00	

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HDFC BANK A/C 50100131237410 SANCHIT NIDHI

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	8,481,020.00	
Balance as per Bank Statement		8,481,020.00
	8,481,020.00	8,481,020.00

0.00

BANK OF INDIA 955221100000440

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	287,120.62	
Balance as per Bank Statement		287,120.62
	287,120.62	287,120.62

0.00

STATE BANK OF INDIA A/C NO 53027020241

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	21,176,638.93	0.00
CR IN BANK BUT NOT DR IN BOOKS		
13/02/2020 MUKESH PARMAR (2020-21 ME BOOKS ME LIKHA HE)	50,000.00	
CR IN BOOKS BUT NOT DR IN BANK		
09-03-2020 SALARY EXP	143,110.00	
09-03-2020 SALARY EXP	113,510.00	
31-03-2020 SALARY EXP	169,458.00	
31-03-2020 SALARY EXP	59,180.00	
31-03-2020 SALARY EXP	43,796.00	
31-03-2020 SALARY EXP	18,096.00	
31-03-2020 SALARY EXP	13,000.00	
31-03-2020 SALARY EXP	131,784.00	
31-03-2020 SALARY EXP	19,010.00	
31-03-2020 Fabrication Exp (ARJUN PATIDAR KO PAID)	97,020.00	
DR IN BOOK BUT NOT CR IN BANK		
27-12-2019 LATE FEE (bank sleep lagi he)		40112.00
DR IN BANK BUT NOT CR IN BOOKS		
03/04/2019 DEBIT		9,097.00
03/04/2019 DEBIT		9,075.00
22/05/2019 KRISHNAKANT SHARMA		1,700.00
24/07/2019 DEBIT GPF ARREAR (RECOVERY KARNA HE EMPLOYEE SE)		193,416.00
Balance as per Bank Statement 31/3/2020		21,781,202.93
	22,034,602.93	22,034,602.93
		0.00

ICICI BANK 386001000051

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	232,674.00	
Balance as per Bank Statement		232,674.00
	232,674.00	232,674.00

0.00

CANARA BANK A/C NO 000039

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	1,521,896.00	
Balance as per Bank Statement		1,521,896.00
	1,521,896.00	1,521,896.00
		0.00

IDBI BANK A/C NO 1816102000000019

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	1,015,195.00	
Balance as per Bank Statement		1,015,195.00
	1,015,195.00	1,015,195.00
		0.00

ICICI BANK A/C NO 00000018

Bank Reconciliation Statement as on 31st March, 2020

Balance as per books	42,003.00	
Balance as per Bank Statement		42,003.00
	42,003.00	42,003.00
		0.00

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NMGB BANK A/C NO 000334			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	302,446.81	
	Balance as per Bank Statement	302,446.81	302,446.81
		0.00	
JILA SAHKARI BANK A/C NO 2180			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	276,947.00	
	Dr in Books but not Cr in Bank		
28/08/2019	JALKAR CHQ (AWNTIKA ATMNIRBHAR SE PRAPT CHQ NEXT YEAR ME NEW CHQ LIKAR JAMA KAREGE.)		4,500.00
	Balance as per Bank Statement	276,947.00	272,447.00
		0.00	
SBI BANK DINDAYAL YOJNA A/C NO 2388			
Bank Reconciliation Statement as on 31st March, 2020			
	Balance as per books	18,995.50	
	Balance as per Bank Statement	18,995.50	18,995.50
		0.00	



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