

# MAKRONIYA NAGAR PARISHAD

AUDIT REPORT FOR THE  
FINANCIAL YEAR 2020-21



## AUDITORS

PATIDAR AND ASSOCIATES  
CHARTERED ACCOUNTANTS

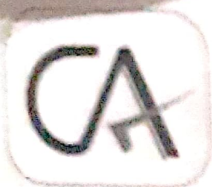


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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of MAKRONIYA NAGAR PARISHAD

**1. Report on the Financial Statements**

We have audited the accompanying financial statements of MAKRONIYA NAGAR PARISHAD ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

**2. Management's Responsibility for the Financial Statements**


The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.


**3. Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other ~~scope~~ in his office in addition to the above scope.



  
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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### 4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2021.

#### 5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

#### 6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to due amount for the year was not made available to reconcile it with the accounting records maintained by accounting department.







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- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- d) Non production of records related to grants receipt and utilisation.
- e) Cashbook was not balanced during the course of audit, hence the audit was conducted based on the financial records prepared on accounting software produced before us. Our opinion is not modified in respect of these matters.

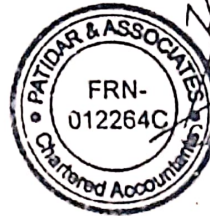
**7. We further report that:**

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- d) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- e) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 22/03/2022

UDIN: 22418806AFKVAU1039

For Patidar & Associates  
Chartered Accountants



Neelesh Patidar  
(Partner)  
MRN - 418806

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Annexure '1'

**Report on Internal Financial Controls over Financial Reporting**

**1. Report on the Internal Financial Controls of the ULB ("the ULB")**

We have audited the internal financial controls over financial reporting of MAKRONIYA NAGAR PARISHAD ("the ULB") as of March 31, 2021 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

**2. Management's Responsibility for Internal Financial Controls**

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

**3. Auditors' Responsibility**

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting.







assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

**4. Meaning of Internal Financial Controls Over financial Reporting.**

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

**5. Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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**6. Qualified opinion**

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2021:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2021 based on the criteria established by the ULB.



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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2021 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.


Date: 22/03/2022

**For Patidar & Associates**  
Chartered Accountants



Neelesh Patidar  
Partner  
MRN - 418806

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

**1. Audit of Revenue**

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. However due to Cashbook was not balanced and absence of revenue due amount at the beginning of the year we cannot comment upon the recovery of such amount.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.


- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report. Details relating to revenue recovery as per revenue department were made available for verification and annexed with this report in annexure-C, however details related to demand not been provided in vasuli patrak.

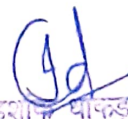
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- 5) The entries in Cash book shall be verified.

The cashbook was not balanced during the course of our audit hence we cannot comment upon entries of cashbook.



  
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- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly & monthly targets set for the FY 2020-21 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

During our verification of revenue registers we observed huge outstanding from past several years, below mentioned are few cases.

**In case of property tax**

Property tax register is not maintained properly as it does not contain important details such as since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Ward No.	Consumer Name	Sampatti Kar	Samekit Kar	Education Cess	Urban Development Cess
		Current	Current	Current	Current
13	Sourabh Jain	57,600.00	150.00	2,880.00	11,520.00
12	Shirimant Hukumchand	1,98,180.00	150.00	9,909.00	39,636.00
16	MPEB Colony	43,960.00	150.00	2,198.00	8,792.00
16	MPEB Office	1,65,310.00	150.00	8,266.00	33,062.00
	<b>Total</b>	<b>4,65,050.00</b>	<b>600.00</b>	<b>23,253.00</b>	<b>93,010.00</b>

As per ULB there is no shop rent collected during the year and Outstanding details relating to Water tax was not made available to us by the ULB for verification.


- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.  
Cashbook and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.
- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.  
Details and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.

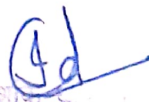
**2. Audit of Expenditure:**

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.



  
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- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

The cashbook was not balanced during the course of our audit hence we cannot comment upon verification of same with vouchers. Test checked vouchers revealed below mentioned instances.

V.no.	Date	Name of the party	Amount	Remarks
1	17/08/2021	Sagar Construction	91,462.00	No Signature, No authority of engineer
2	04/08/2021	Sagar Construction	9,702.00	Invoice does not contain Seal & Sign of supplier
3	04/08/2021	Comrade Enterprises	9,408.00	No final bill annexed, Payment made on Quotation bases
-	04/08/2021	Comrade Enterprises	9,212.00	No final bill annexed, Payment made on Quotation bases
4	05/08/2021	Arvind kr.	2,43,925.00	No authority of engineer over RA bill
5	09/08/2021	Krishna Tent & Decorators	3,67,495.00	No GST TDS deducted

Details relating to statutory dues are as follows:

- Professional tax was not deposited though deduction was duly made.
- LWF paid till FY 2019-20 only.
- GST TDS and IT TDS was duly deposited as per the verification of records and information produced before us.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

The cashbook was not balanced during the course of our audit hence we cannot comment upon monthly balances.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.

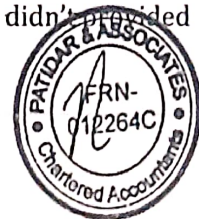
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided

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such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.



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### 3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.  
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Advance Registers, Loan Registers, Register of Earnest Money Deposits as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

The books stores were provided for verification, and it was noticed that the register was maintained with quantity only and not with the values. Hence the valuation of stock at year was not possible.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB there are no advances during the year. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB and annexed with this report. However the balances as per bank accounts were not produced before us for verification.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.  
Grant registers were not made available to us during the course of the audit. Hence verification of the same cannot be done from the entries in cash book.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.



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Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB maintain separate cash books for different schemes and projects. Cashbook related to NULM scheme was not totalled & balanced during the year and at year end. Hence it is doubtful whether its transactions and balance were considered in consolidated receipt and payment statement prepared by the ULB.

#### 4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. Details and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done. Details and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO. Details and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. Details and records relating to FDR was not provided to us by the ULB for verification and hence we cannot comment upon the same.

#### 5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB. Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.



(Signature)  
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- 2) He shall check whether competitive tendering procedures are followed for all bids. Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.  
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.  
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB  
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor.  
No contract closure documents were made available to us for verification.

**6. Audit of Grants and Loans**

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.  
Records and information relating to grants were not made available to us for verification. The details of grant receipt from receipt and payment statement as follows:

<u>Grant as per accounting records</u>	<u>Received</u>
Chhungikshatipurti	6,03,41,191.00



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नगर पालिका परिषद  
मकरोनिया दुर्ग, सगर (म.प्र.)





**PATIDAR & ASSOCIATES**  
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Mudrank Shulk	54,16,000.00
15th Finance	5,68,85,000.00
PMAY	9,10,00,000.00
Sadak Marammat	36,92,000.00
Mulbhoot	1,46,43,000.00
Rajya Vitt Aayog	1,00,75,000.00
Other grant	1,17,34,188.00
Janbhagidhari	28,200.00

In absence of grant register we were unable to comment upon utilisation of and closing balance of grants.

- 2) He is responsible for audit of grants received from State Government and its utilization.

Records and information relating to grants were not made available to us for verification. The consolidated details of grants from state/central is provided in the above table as produced before us.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per ULB there was no loan payable and outstanding at year end. Hence we cannot comment upon the loan and asset created out of loan.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting and non-availability of grant records possibilities of fund diversion cannot be ascertained completely.



(इशक पाटदार)  
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**Other Audit Observations**

**1. Non recovery of taxes**

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. The amount recovered during the financial year is provided in the table below. However the due amount figures were not provided to us. Consequently the arrears at year end cannot be commented upon.

Sl. No.	Type of Tax	Received From Previous Dues	Current Received	Total Recovery
1	Sampatti Kar	77.55	28.99	106.54
2	Samekit Kar	5.25	4.11	9.36
3	Nagar Vikas Upkar	13.73	5.31	19.04
4	Siksha Upkar	3.75	1.45	5.20
5	Shop Rent	0.00	0.00	0.00
6	Water Tax	0.00	0.00	0.00
7	Other Tax	9.86	0.00	9.86
	<b>Total</b>	<b>110.14</b>	<b>39.86</b>	<b>150.00</b>

Date: 22/03/2022

**For Patidar & Associates**  
Chartered Accountants



Neelesh Patidar  
Partner  
MRN - 418806

(इशांक पाटीदार)  
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**Reporting on Audit Paras for Financial Year 2020-21**

Name of ULB: MAKRONIYA NAGAR PARISHAD  
Name of Auditor: **Patidar & Associates, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. Statutory dues should be correctly deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of	Procedure for Tenders opening and Performance



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			audit report attached.	review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	158.77% $(8,25,32,695 / 5,19,83,368) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	7.64% $(2,29,12,249 / 29,99,79,170) \times 100$		
9	Whether all the temporary advances have been		Cases of outstanding advances have been outlined in	ULB should impose strict action to collect such amount or make necessary



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	fully recovered or not.		point no. 3 (3) of report attached.	adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA



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Name of ULB  
Name of Auditor

Annexure C  
Amt in lakhs

Name of Auditor						Firm & Associates						Name of Auditor						Firm & Associates					
S.no.	Parameters	Description		% of growth	Observation in brief																		
		Receipt in (Rs.)																					
		2019-20	2020-21																				
1	Rajaswa Kar wasooll	0.00	106.54	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
2	Sampatti Kar	0.00	9.36	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
3	Samekit Kar	0.00	19.04	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
4	Nagar Vikas Upkar	0.00	5.20	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
	Siksha Upkar	0.00	140.14																				
	Total	0.00	140.14																				
	Gair-Rajaswa wasooll																						
5	Shop Rent	0.00	0.00	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
6	Water Tax	0.00	0.00	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
7	Other Tax	0.00	9.86	NA	Details of amount due were not made available. Hence, percentage recovery of revenue cannot be commented upon.																		
	Total	0.00	9.86																				
	Grand Total	0.00	150.00																				

Note: Previous year details of recovery were not made available.



(हस्ताक्षर)  
यह गृह पटिका अधिकारी  
गृह पटिका अधिकारी  
महोदय गृह, सार्व (म न )



# Nagar Palika-Makroniya, Distt. Sagar (M.P.)

Receipt & Payment Statement  
1st April 2020 to 31st March 2021

Receipt	Sch	Amount	Payment	Sch	Amount
<b>Opening Balance</b>			<b>Payment</b>		
Cash		-	Establishment Expense	A	3,65,69,557.00
Saving Bank		32,60,24,488.22	Administrative Expenses	B	3,14,42,434.00
			Repair & Maintenance	C	38,56,365.00
			Operational & Maintenance	D	31,94,693.00
<b>Receipt</b>			Own Programe	E	12,00,172.00
Municipal Tax	A	60,20,832.00	Other Revenue Expense	F	5,497.86
Water Tax	B	2,00,728.00	Capital Expense	G	2,29,12,249.00
City Council Expenses	C	13,10,500.00	Contribution & Grace received under varoius Scheme	H	6,42,48,475.00
Rent/Premium from Municipal Property	D	3,52,75,463.46	Other Advances	I	13,02,85,751.00
Sale	E	-	Other Deduction	J	62,63,976.00
Grant Contribution	F	25,38,14,579.00			
Interest Receivable	G	91,75,844.80	<b>Closing Balance</b>		
Other Liability Payble	H	-	Cash		-
Other Loan & Advances	I	4,43,644.00	Saving Bank		33,22,86,909.62
<b>Total</b>		<b>63,22,66,079.48</b>	<b>Total</b>		<b>63,22,66,079.48</b>

Chief Municipal Officer  
Nagar Palika-Makroniya

Accounts Officer  
Nagar Palika-Makroniya



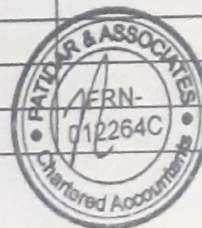
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मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद  
मकरोनिया डुर्ग, सगर (म.प्र.)

# Nagar Palika-Makroniya, Distt. Sagar (M.P.)

Receipts 2020-21

Serial	Particulars	Amount
	Opening Balance	32,60,24,488.22
<b>A</b>	<b>Municipal Tax</b>	
1	Property Tax	
	Current	12,31,996.00
	Outstanding	27,19,702.26
2	Consolidate Tax	
	Current	2,31,483.00
	Outstanding	6,99,284.74
3	Education Tax	
	Current	61,207.00
	Outstanding	1,38,564.00
4	Development Cess	
	Current	2,16,591.00
	Outstanding	4,60,796.00
5	Other	
	Current	-
	Outstanding	2,61,208.00
	<b>Total (A)</b>	<b>60,20,832.00</b>
<b>B</b>	<b>Receivable - Water Tax</b>	
1	Water Tax	
	Current	2,00,728.00
	Outstanding	-
2	Water Connection Adjustment	-
	<b>Total (B)</b>	<b>2,00,728.00</b>
<b>C</b>	<b>Fees &amp; User Charges</b>	
1	Advertisement Expense	10,800.00
2	Colony License Registration	4,60,646.00
3	Market Rent	2,13,108.00
5	Application Charges	82,018.00
6	Transfer Charges	4,53,680.00
7	Penalty	26,697.00
8	Water Harvesting Charges	1,070.00
11	User Charges - Toilet	2,950.00
12	Septic Tank Clenning	31,215.00
13	User Charges- Tanker	8,090.00
16	License	14,600.00
17	Surcharges Fees	1,786.00
18	Labour Registration Charges	840.00
19	Building Permission Charges	3,000.00
	<b>Total C</b>	<b>13,10,500.00</b>



(इशक चौकड़)

मुख्य नगर पालिका अधिकारी  
नगर पालिका, मक्रोनिया



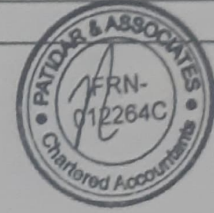
D	Rental Income From Municipal Properties	
1	Asthayi Dakal Theka	-
2	Shop Rent	
	Current	-
	Outstanding	-
3	Amount Receive from Pond	-
4	Penalty from shop Rent	-
5	Other Income	3,52,75,463.46
	Total (D)	3,52,75,463.46
E	Sale & Auction	
1	Tender Form	-
2	Sale Of receipt Book	-
	Total ( E )	-



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 मुख् नगर पालिका अधिकारी  
 नगर पालिका धरि  
 मक़दोमिह मुमुर्, धागर (म.प्र.)

<b>F</b>	<b>Grant/ Contribution</b>	
<b>1)</b>	<b>Assigned Revenues &amp; Compensation</b>	
1	Octroi Compensation	6,03,41,191.00
2	Stamp Duty	54,16,000.00
<b>2)</b>	<b>Specific Grant</b>	
<b>Grant from Central Government</b>		
3	15 Finance Commission	5,68,85,000.00
4	Pradhan Mantri Awas Yojana	9,10,00,000.00
<b>Grant from State Government</b>		
4	Road Development	36,92,000.00
5	Mulbhoot Grant	1,46,43,000.00
6	State Finance Commission	1,00,75,000.00
7	Other Grant	1,17,34,188.00
8	Public Corona Relief	28,200.00
<b>Total (F)</b>		<b>25,38,14,579.00</b>
<b>G</b>	<b>Interest</b>	
1	Saving Bank Interest	91,75,844.80
<b>Total (G)</b>		<b>91,75,844.80</b>
<b>H</b>	<b>Dey Sarkari Raashi</b>	
1	Sambal Yojana Return	-
2	Pradhan Mantri Awas Yojana- Return	-
<b>Total (H)</b>		<b>-</b>

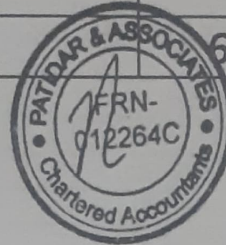


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(इशांक धाकड़)  
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नगर पालिका परिषद  
मकरोनिया कुजुर्ग, सागर (म.प्र.)



I	Other Loan & Receivables	
1	Security Deposit	50,000.00
2	GST	-
3	Sundry Debtors	76,684.00
4	Other Receipt	3,16,960.00
	Total( I)	4,43,644.00
	TOTAL	63,22,66,079.48



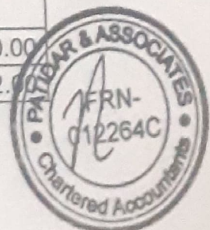
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 (इशांक धाकड़)  
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 नगर पालिका परिषद  
 मकरोनिया बुजुर्ग, सागर (म.प्र.)

# Nagar Palika-Makroniya, Distt. Sagar (M.P.)

Payments 2020-21

Serial	Payment	Amount
<b>A</b>	<b>Establishment Expenses</b>	
1	Salary	1,31,04,062.00
2	Wages	2,32,81,581.00
3	Salary Outstanding	1,50,114.00
4	Remuneration ( Councillor & Mayor)	33,800.00
	<b>Total (A)</b>	<b>3,65,69,557.00</b>
<b>B</b>	<b>Administrative Expenses</b>	
1	Internet Expenses	1,16,809.00
2	Stationery	3,07,601.00
3	Photocopy & Postage Expenses	1,40,176.00
4	Printing & Painting Expenses	7,77,819.00
5	Petrol & Diesel	19,16,524.00
6	Vehicle Insurance	2,08,887.00
7	Consultancy Fees	6,89,325.00
8	Office Expenses	2,27,529.00
9	Advertisement and Publicity	25,12,795.00
10	Nukad Natak Expense	2,92,177.00
11	Electricity Expenses	79,48,404.00
12	Water Tax (Nagar Nigam)	32,17,259.00
13	Water Expenses ( Office)	25,880.00
14	Rent ( Vehicles)	32,252.00
15	Vehicle Registration	1,48,178.00
16	Travelling & Conveyance	72,079.00
17	Uniform	68,114.00
18	Fire Wood	1,97,870.00
19	Muram Purchases	-
20	Compost Pit	-
21	Swachta & Sanrakshan Samagrii	9,54,850.00
22	Electricity Purchases	36,61,668.00
23	Water Equipments Expenses	9,060.00
24	Other Material	86,191.00
25	Other Expenses	78,30,987.00
	<b>Total (B)</b>	<b>3,14,42,434.00</b>
<b>C</b>	<b>Repairs &amp; Maintenance</b>	
1	Repairs & Maintenance - Boundary Wall & Fencing	-
2	Park Work	5,62,598.00
3	Repairs & Maintenance - Computer	5,43,640.00
4	Repairs & Maintenance - Water Works	12,14,074.00
5	Repairs & Maintenance - Vehicles	7,67,562.00
6	Repairs & Maintenance - Machine	6,500.00
7	Repairs & Maintenance - Road	3,29,919.00
8	Repairs & Maintenance - Other	4,32,072.00
	<b>Total (C)</b>	<b>38,56,365.00</b>
<b>D</b>	<b>Operating Expenses</b>	
1	Operating Expenses- Private Agency (Cleaning)	23,71,233.00
2	Operating Expenses - community Toilet (Cleaning)	8,23,460.00
	<b>Total (D)</b>	<b>31,94,693.00</b>
<b>E</b>	<b>Own Programmes</b>	
1	Jaal Karykarm	96,040.00
2	Other Programmes	11,04,132.00



B.

(इशाक यादव)  
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नगर पालिका सभागार



	<b>Total (E)</b>	<b>12,00,172.00</b>
<b>F</b>	<b>Other Revenue Expenses</b>	
1	Bank Commission	-
2	Bank Charges	5,497.86
	<b>Total (F)</b>	<b>5,497.86</b>
<b>G</b>	<b>Capital Expenses</b>	
1	Air Conditioner	-
2	Road & Drainage Construction	1,89,33,232.00
3	Vehicles	-
4	Water Ways	-
5	Boundary Wall Construction	-
6	Camera & LCD	-
7	Community Hall	-
8	Culvert Construction	-
9	Dustbin	1,76,308.00
10	Fogging Machine	4,80,280.00
11	Office & Furniture	2,65,498.00
12	High Must	9,07,170.00
13	Paving Block	-
14	Community Toilet Construction	1,64,450.00
15	Road Speed Breaker & Divider	1,96,414.00
16	Sanitation Paid Destroy Machine	46,400.00
17	Solar System	1,96,482.00
18	Trolley	97,020.00
19	Street Light Pole	4,84,393.00
20	Street Light	4,81,948.00
21	Parking Pole	4,82,654.00
	<b>Total (G)</b>	<b>2,29,12,249.00</b>
<b>H</b>	<b>Grants</b>	
1	Swachh Bharat Mission	2,55,200.00
2	Funeral Expenses	2,10,000.00
3	Pradhan Mantri Awas Yojana	6,35,08,858.00
4	Covid -19 Expenses	2,74,417.00
	<b>Total (H)</b>	<b>6,42,48,475.00</b>
<b>I</b>	<b>Other Loan Advances</b>	
1	Earnest Money	2,60,000.00
2	E - Checking	38,642.00
3	Security Deposit	29,56,467.00
4	Sundry Debtors	12,70,30,642.00
	<b>Total (I)</b>	<b>13,02,85,751.00</b>
	<b>Other Deduction</b>	
<b>J</b>	TDS Deduction	35,48,930.00
	GST Deduction	27,15,046.00
	<b>Total (J)</b>	<b>62,63,976.00</b>
	<b>Total (A-J)</b>	<b>29,99,79,169.86</b>
	<b>Closing Balance</b>	<b>33,22,86,909.62</b>
	<b>Total</b>	<b>63,22,66,079.48</b>



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मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद  
मकरोनिया दुर्ग, रागर (म.प्र.)



## Bank Reconciliation statement

As on: 31st March 2021, Makroniya

Axis Bank A/c 665

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					75,34,885.00
B. Add:-					
C. Less:-					
D. Adjusted balance as per Tally				[ A + B - C ]	75,34,885.00
E. Closing balance as per Bank statement as on 31.03.2021					75,34,885.00
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

ICICI A/c-118

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					1,01,877.00
B. Add:-					
C. Less:-					
D. Adjusted balance as per Tally				[ A + B - C ]	1,01,877.00
E. Closing balance as per Bank statement as on 31.03.2021					1,01,877.00
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

Union Bank of India A/c -29640

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					1,98,32,028.00
B. Add:-					
C. Less:-					
D. Adjusted balance as per Tally				[ A + B - C ]	1,98,32,028.00
E. Closing balance as per Bank statement as on 31.03.2021					1,98,32,028.00
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

Union Bank of India A/c-747

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					1,20,20,008.00
B. Add:-					
Amount Credited but not recorded in Cash Book			05-04-2019	60000	
Amount Credited but not recorded in Cash Book			21-02-2020	50000	
Amount Credited but not recorded in Cash Book			19-02-2020	50000	
C. Less:-					
Amount Debited but not recorded in Cash Book			04-04-2019	80,000.00	



(इशाक धाकड़)

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मकरोनिया बुजुर्ग, सागर (म.प्र.)



	Amount Debited but not recorded in Cash Book		04-04-2019	40,000.00	
	Amount Debited but not recorded in Cash Book		12-04-2019	11,00,000.00	
	Amount Debited but not recorded in Cash Book		24-10-2019	6,50,000.00	
	Amount Debited but not recorded in Cash Book		24-10-2019	40,000.00	
C.	Amount Debited but not recorded in Cash Book		24-10-2019	7,00,000.00	
	Amount Debited but not recorded in Cash Book		13-11-2019	10,00,000.00	
	Amount Debited but not recorded in Cash Book		13-11-2019	2,00,000.00	
	Amount Debited but not recorded in Cash Book		13-11-2019	80,000.00	
	Amount Debited but not recorded in Cash Book		09-12-2019	75,00,000.00	
	Amount Debited but not recorded in Cash Book		09-12-2019	40,000.00	
	Amount Debited but not recorded in Cash Book		09-12-2019	3,80,000.79	
	Opening Balance Diffrence				
D.	Adjusted balance as per Tally		19-20	2,69,991.00	1,20,79,991.79
E.	Closing balance as per Bank statement as on 31.03.2021			[ A + B - C ]	50,008.21
F.	Difference found				50,008.00
					0.21



*[Handwritten signature]*

*[Handwritten signature]*  
 (इशान्ति चौकड़)  
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 नगर पालिका परिषद  
 मकरोनिया बुजुर्ग, सागर (म.प्र.)



## Bank Reconciliation statement

As on: 31st March 2021

Central Bank A/c- 703

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					30,03,358.00
B. Add:-					
Cheque Issue But Not Present In Bank				0	
C. Less:-					
Opening Balance Diffrence				28,88,537.00	
					28,88,537.00
D. Adjusted balance as per Tally				[ A + B - C ]	1,14,821.00
E. Closing balance as per Bank statement as on 31.03.2021					1,14,821.00
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

Kotak A/c- 8015

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					44,27,817.00
Add:-					
Amount Credit but not recorded in Cash Book			04-03-2020	29,982.00	
B. Amount Credit but not recorded in Cash Book			04-03-2020	29,982.00	
Amount Credit but not recorded in Cash Book			17-03-2020	800.00	60,764.00
Less:-					
Amount Debited but not recorded in Cash Book			04-12-2019	8,500.00	
Amount Debited but not recorded in Cash Book			09-12-2019	14,855.00	
Amount Debited but not recorded in Cash Book			06-11-2019	48,853.00	
Amount Debited but not recorded in Cash Book			06-11-2019	83,121.00	
Amount Debited but not recorded in Cash Book			06-11-2019	84,206.00	
Amount Debited but not recorded in Cash Book			06-11-2019	85,293.00	
Amount Debited but not recorded in Cash Book			06-11-2019	84,801.00	
Amount Debited but not recorded in Cash Book			15-11-2019	25,00,000.00	
C. Amount Debited but not recorded in Cash Book			28-02-2020	12,00,000.00	
Amount Debited but not recorded in Cash Book			26-02-2020	14,700.00	
Amount Debited but not recorded in Cash Book			04-03-2020	46,858.00	
Amount Debited but not recorded in Cash Book			04-03-2020	20,392.00	
Amount Debited but not recorded in Cash Book			04-03-2020	20,000.00	
Amount Debited but not recorded in Cash Book			04-03-2020	80,002.00	
Amount Debited but not recorded in Cash Book			04-03-2020	34,980.00	
Amount Debited but not recorded in Cash Book			04-03-2020	29,554.00	
Amount Debited but not recorded in Cash Book			07-03-2020	1,04,342.00	44,60,457.00
D. Adjusted balance as per Tally				[ A + B - C ]	28,124.00
E. Closing balance as per Bank statement as on 31.03.2021					28,124.00
F. Difference found					-



(इशाक चौकड़)  
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## Bank Reconciliation statement

As on: 31st March 2021

Indian Bank A/c 316

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					44,62,365.30
Add:-					
B. Less:-					
D. Adjusted balance as per Tally				[ A + B - C ]	44,62,365.30
E. Closing balance as per Bank statement as on 31.03.2021					44,62,365.30
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

Indian Overseas Bank A/c- 332

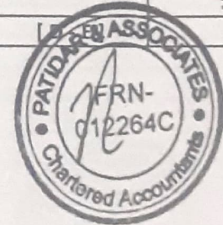
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					2,20,27,449.14
Add:-					
B. Less:-					
C. Adjusted balance as per Tally				[ A + B - C ]	2,20,27,449.14
E. Closing balance as per Bank statement as on 31.03.2021					2,20,27,449.14
F. Difference found				[ D - E ]	-

## Bank Reconciliation statement

As on: 31st March 2021

Indian Overseas Bank A/C-276

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					5,26,752.86
Add:-					
B. Cheque Issue But Not Present In Bank					
C. Less:-					
D. Adjusted balance as per Tally				[ A + B - C ]	5,26,752.86
E. Closing balance as per Bank statement as on 31.03.2021					5,26,752.86
F. Difference found				[ D - E ]	-



(इशाक चौधरी)  
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## Bank Reconciliation statement

As on: 31st March 2021

State Bank of India A/c -132

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					24,57,394.00
B. Add:-					
Cheque issued but not presented for the payment					
Less:-					-
D. Adjusted balance as per Tally					
E. Closing balance as per Bank statement as on 31.03.2021				[ A + B - C ]	24,57,394.00
F. Difference found				[ D - E ]	24,57,394.00

## Bank Reconciliation statement

As on: 31st March 2021

Kotak Bank A/c -653

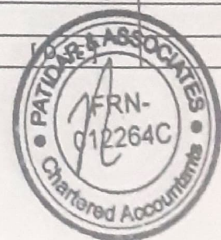
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					18,88,458.00
B. Add:-					
Less:-					-
D. Adjusted balance as per Tally					
E. Closing balance as per Bank statement as on 31.03.2021				[ A + B - C ]	18,88,458.00
F. Difference found				[ D - E ]	18,88,458.00

## Bank Reconciliation statement

As on: 31st March 2021

Kotak Mahindra Bank A/c -267

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					17,85,253.54
B. Add:-					
Less:-					
Amount Debit but not recorded in Cash Book		04-04-2019		5,72,506.00	
Amount Debit but not recorded in Cash Book		04-04-2019		1,89,681.00	
Amount Debit but not recorded in Cash Book		04-04-2019		4,46,221.00	
Amount Debit but not recorded in Cash Book		04-04-2019		2,53,562.00	
Amount Debit but not recorded in Cash Book		04-04-2019		1,34,829.00	
Amount Debit but not recorded in Cash Book		02-04-2019		1,76,839.00	
					17,73,638.00
D. Adjusted balance as per Tally				[ A + B - C ]	11,615.54
E. Closing balance as per Bank statement as on 31.03.2021					11,615.54
F. Difference found					0.00



(इशाक धोकर)

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## Bank Reconciliation statement

As on: 31st March 2021

Kotak Mahindra Bank A/c-1129

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					1,17,96,015.23
B. Add:-					
Less:-					
C. Income booked in advance in cash book					
D. Adjusted balance as per Tally				[ A + B - C ]	1,17,96,015.23
E. Closing balance as per Bank statement as on 31.03.2021					1,17,96,015.23
F. Difference found				[ D - E ]	

## Bank Reconciliation statement

As on: 31st March 2021

Kotak Mahindra Bank A/c-1105

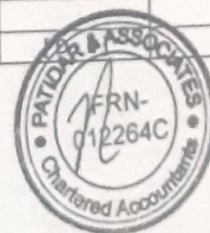
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					94,95,356.00
B. Add:-					
Less:-					
C.					
D. Adjusted balance as per Tally				[ A + B - C ]	94,95,356.00
E. Closing balance as per Bank statement as on 31.03.2021					94,95,356.00
F. Difference found				[ D - E ]	

## Bank Reconciliation statement

As on: 31st March 2021

Kotak Mahindra Bank A/c- 555

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					1,33,082.80
B. Add:-					
Cheque Not Present Bank Account					
Less:-					
C.					
D. Adjusted balance as per Tally				[ A + B - C ]	1,33,082.80
E. Closing balance as per Bank statement as on 31.03.2021					1,33,082.80
F. Difference found					



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# Bank Reconciliation statement

As on: 31st March 2021

Bank of Baroda A/c- 415

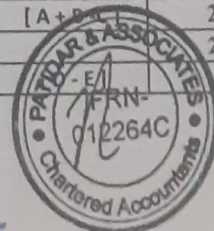
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					11,39,88,935.49
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Tally				[ A + B - C ]	11,39,88,935.49
E. Closing balance as per Bank statement as on 31.03.2021					11,39,88,935.49
F. Difference found				[ D - E ]	-

# Bank Reconciliation statement

As on: 31st March 2021

Kotak Mahindra Bank A/c- 245

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2021					34,62,195.00
Add:-					
B.					
Less:-					
Amount Debited but not recorded in Cash Book		04-04-2019		81,031.00	
Amount Debited but not recorded in Cash Book		8-04-2019		17,699.00	
Amount Debited but not recorded in Cash Book		09-04-2019		15,811.00	
Amount Debited but not recorded in Cash Book		09-04-2019		3,200.00	
Amount Debited but not recorded in Cash Book		02-05-2019		32,144.00	
Amount Debited but not recorded in Cash Book		02-05-2019		43,398.00	
Amount Debited but not recorded in Cash Book		02-05-2019		24,697.00	
Amount Debited but not recorded in Cash Book		02-05-2019		14,827.00	
Amount Debited but not recorded in Cash Book		02-05-2019		14,827.00	
Amount Debited but not recorded in Cash Book		02-05-2019		3,200.00	
Amount Debited but not recorded in Cash Book		22-05-2019		79,446.00	
Amount Debited but not recorded in Cash Book		22-05-2019		25,728.00	
Amount Debited but not recorded in Cash Book		24-05-2019		48,784.00	
Amount Debited but not recorded in Cash Book		04-06-2019		43,398.00	
Amount Debited but not recorded in Cash Book		12-06-2019		58,614.00	
C. Amount Debited but not recorded in Cash Book		26-06-2019		92,254.00	
Amount Debited but not recorded in Cash Book		03-07-2019		41,640.00	
Amount Debited but not recorded in Cash Book		06-07-2019		96,422.00	
Amount Debited but not recorded in Cash Book		06-07-2019		96,496.00	
Amount Debited but not recorded in Cash Book		06-07-2019		60,946.00	
Amount Debited but not recorded in Cash Book		06-07-2019		17,840.00	
Amount Debited but not recorded in Cash Book		06-07-2019		40,376.00	
Amount Debited but not recorded in Cash Book		06-07-2019		67,152.00	
Amount Debited but not recorded in Cash Book		06-07-2019		32,141.00	
Amount Debited but not recorded in Cash Book		06-07-2019		32,165.00	
Amount Debited but not recorded in Cash Book		06-07-2019		18,053.00	
Amount Debited but not recorded in Cash Book		06-07-2019		54,160.00	
Amount Debited but not recorded in Cash Book		06-07-2019		49,828.00	
Amount Debited but not recorded in Cash Book		06-07-2019		6,720.00	
Amount Debited but not recorded in Cash Book		31-3-2020		2,380.00	
Amount Debited but not recorded in Cash Book		31-3-2020		30,928.00	
					12,46,305.00
D. Adjusted balance as per Tally				[ A + B - C ]	22,15,890.00
E. Closing balance as per Bank statement as on 31.03.2021					22,15,890.00
F. Difference found					-



(इशाक यादव)  
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