

S R A M & Co.

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**CHARTERED
ACCOUNTANTS**

AUDIT REPORT

TO,
THE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD HATPIPLIYA,
DIST DEWAS (M. P.)

AUDIT REPORT OF NAGAR PARISHAD HATPIPLIYA DIST. DEWAS (M. P.)

We have examined the attached Balance Sheet of **NAGAR PARISHAD HATPIPLIYA DISTRICT DEWAS (M.P.)** as at **31st March' 2020** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

Our observation and suggestions are mentioned in the Annexure enclosed

Subject to Annexure

- 1) Pending entry shown in Bank reconciliation statement should be adjusted immediately. Pending entry should be passed in Books immediately.
- 2) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 2) The Receipt & payment A/c and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.
- 3) In our opinion and to the best of our Information and according to the explanations given to us Receipt & Payment A/c and Income and Expenditure Account deal with by this report are true and correct:
 - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2020**.
 - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

PLACE : UJJAIN (M.P.)

DATED : 27 AUG 2020

CHARTERED ACCOUNTANT

For- S RAM & Co.
CHARTERED ACCOUNTANT
PARTNER

NAGAR PARISHAD, HATPIPLIYA DIST., DEWAS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>EXPENDITURE</u>		<u>GRANT RECEIVED</u>	
Accounting Charges	30000.00	14th Finance Commission	9718000.00
Advertisement Exp.	377697.54	Peyjal Parivahan Anudan	3300000.00
Antiyesthi Sahayata	140000.00	Chungi Kshatipurti	19838074.00
Anugrah Rashi	2250000.00	Mudrank Shulk	808000.00
Audit Fees	597592.00	Mulbhut Suvidha	397000.00
Bank Charges	459.20	Mukhyamantri Jankalyan Yojna	400000.00
Cleaning Exp	275440.00	Mukhya Mantri Swachhata Anudan	530000.00
Computer Exp.	328967.00	Other Grant	5623457.00
Daily Wages	657160.00	Pradhan Mantri Awas Yojna	30300000.00
Diesel Exp	1244731.00	Rajya Vitt Ayog	2282000.00
Election Expenses	237937.00	Sadak Anurakshan	994000.00
Electric Exp	3635369.00	Sambal Grant	1600000.00
Fair Exp	961645.00	Vaniyyik Kar Grant	3308000.00
Festival Exp	179700.00	Yatri Kar	778000.00
JAL PRADAY EXP.	5130806.80		79876531.00
Jal Praday Samagri	746965.00		
JCB Rent	285359.00	Bank Interest	2605290.95
Legal Exp.	62700.00		
Misc. Expenses	790272.00	<u>TAXES</u>	
Muster Sadak Safai Exp.	3645432.90	Samekit Kar	113386.00
Muster Salary	654871.00	Samekit Kar Arrear	359465.00
Nala Safai Exp	219059.00	Sampatti Kar	29100.00
Nali Marammat	11170.00	Sampatti Kar Arrear	65493.00
National Festival	167950.00	Water Sales	492078.00
News Paper Exp	48825.00		1059522.00
Parishad Allowance	265600.00	<u>OTHER RECEIPT</u>	
Photocopy Exp	7312.00	Application Fees	190.00
Pradhan Mantri Awas Yojna	10800000.00	Bazar Baithak	31760.00
Repair & Maintainance Exp	140610.00	Bhawan Nirman Anugya	42305.00
Salary	14557606.00	Janm Mritu Praman Patra	300.00
Salary Arrier	1910405.00	Jila Yojna Income	20000.00
Satkar Exp	8655.00	JIO Company Road Marammat An	522225.00
Stationery	184879.00	Misc. Income	26725.00
Swachha Bharat Mission	69850.00	Pashu Registration	34320.00
Swatchha Samagri	4125981.00	Personal Toilet Hitgrahi Anshdan	10880.00
Tankar Repair Exp	20545.00	Shop Rent	303525.00
Travelling Allowance	17218.00	Shop Rent Bakaya	35900.00
Vehicle Exp.	465576.00	Tender Form Sales	58000.00
Vehicle Hiring Charges	177060.00		1086130.00
Vehicle Insurance	128600.00		
Water Transportation Exp	3205254.00		
	58765259.44		
INCOME OVER EXPENDITURE	25862214.51		
TOTAL	84627473.95	TOTAL	84627473.95

PLACE : UJJAIN (M.P.)

DATED : 27 AUG. 2020

AS PER OUR REPORT ON EVEN DATE

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

NAGAR PARISHAD, HATPIPLIYA DIST., DEWAS

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>EXPENDITURE</u>	
Cash in Hand	47921.00	Accounting Charges	30000.00
Bank of Baroda	69918.00	Advertisement Exp.	377697.54
Bank of India	25682.95	Antiyesthi Sahayata	140000.00
CCB	4927056.22	Anugrah Rashi	2250000.00
ICICI Bank # 0002	2061855.00	Audit Fees	597592.00
ICICI Bank # 2256	7303275.00	Bank Charges	459.20
NMGB	494802.31	Cleaning Exp	275440.00
Post office	232.50	Computer Exp.	328967.00
SBI # 306	66959796.91	Daily Wages	657160.00
SBI	18546.05	Diesel Exp	1244731.00
SBI # Saving A/c	625396.00	Election Expenses	237937.00
	82534481.94	Electric Exp	3635369.00
<u>GRANT RECEIVED</u>		Fair Exp	961645.00
14th Finance Commission	9718000.00	Festival Exp	179700.00
Peyjal Parivahan Anudan	3300000.00	JAL PRADAY EXP.	5130806.80
Chungki Kshatipurti	19838074.00	Jal Praday Samagri	746965.00
Mudrank Shulk	808000.00	JCB Rent	285359.00
Mulbhut Suvidha	397000.00	Legal Exp.	62700.00
Mukhyamantri Jankalyan Yojna	400000.00	Misc. Expenses	790272.00
Mukhya Mantri Swachhata Anudan	530000.00	Muster Sadak Safai Exp.	3645432.90
Other Grant	5623457.00	Muster Salary	654871.00
Pradhan Mantri Awas Yojna	30300000.00	Nala Safai Exp	219059.00
Rajya Vitt Ayog	2282000.00	Nali Marammat	11170.00
Sadak Anurakshan	994000.00	National Festival	167950.00
Sambal Grant	1600000.00	News Paper Exp	48825.00
Vanijyik Kar Grant	3308000.00	Parishad Allowance	265600.00
Yatri Kar	778000.00	Photocopy Exp	7312.00
	79876531.00	Pradhan Mantri Awas Yojna	10800000.00
Bank Interest	2605290.95	Repair & Maintainance Exp	140610.00
		Salary	14557606.00
<u>TAXES</u>		Salary Arrier	1910405.00
Samekit Kar	113386.00	Satkar Exp	8655.00
Samekit Kar Arrear	359465.00	Stationery	184879.00
Sampatti Kar	29100.00	Swachha Bharat Mission	69850.00
Sampatti Kar Arrear	65493.00	Swatchha Samagri	4125981.00
Water Sales	492078.00	Tankar Repair Exp	20545.00
	1059522.00	Travelling Allowance	17218.00
<u>OTHER RECEIPT</u>		Vehicle Exp.	465576.00
Application Fees	190.00	Vehicle Hiring Charges	177060.00
Bazar Baithak	31760.00	Vehicle Insurance	128600.00
Bhawan Nirman Anugya	42305.00	Water Transportation Exp	3205254.00
Janm Mritu Praman Patra	300.00		58765259.44
Jila Yojna Income	20000.00		
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Pashu Registration	34320.00		
Personal Toilet Hitgrahi Anshdan	10880.00		
Shop Rent	303525.00		
Shop Rent Bakaya	35900.00		
Tender Form Sales	58000.00		
	1086130.00		



RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>RECEIVED LIABILITIES</u>		<u>FIXED ASSETS</u>	
Aamant	17000.00	Fire Vehicle Purchase	2806040.00
Paribhashit Pension	159572.00	CC Road	11996116.00
Family Benefit	39000.00	Chouraha Nirman	97072.00
GST TDS	652182.75	Electrical Equipment	2320621.00
Group Insurance	10.00	Furniture Purchase	84880.00
Labour Welfare Tax	193935.92	Mini Bus Stand Nirman	127440.00
PF	120000.00	Nali Nirman	2363234.00
Other Deduction	9120.00	Otla Nirman	102589.00
Professional Tax	56784.00	Ovherhead Tenk Nirman	2176084.00
Security Deposit	1207354.48	Paver Block	1333051.00
Shouchalay Anshadan	74800.00	Samudayik Bhawan Nirman	271324.00
TDS IT	601051.85	Toilet	631108.00
P S 4%	25244.00	Tubewell	421942.00
Royalty	3082.00	Tyre Purhcase	52877.00
	3159137.00	Water Tank	3205870.00
			27990248.00
		<u>CUEEENT LIABILITIES</u>	
		Aamant	14800.00
		GPF	56000.00
		EPF(Paribhashit Pension)	348876.00
		GST TDS	597661.00
		Labour Welfare Tax	191000.00
		PF	120000.00
		Professional Tax	61412.00
		Security Deposit	108875.00
		TDS IT	695582.00
			2194206.00
		<u>OPENING BALANCE</u>	
		Cash in Hand	5.00
		Bank of Baroda	72331.00
		CCB	5128198.22
		ICICI Bank # 2287	19701631.00
		ICICI Bank # 0002	3550832.00
		ICICI Bank # 2256	9479962.00
		Post office	232.50
		SBI # 306	42812791.73
		SBI # 97858	625396.00
			81371379.45
TOTAL	<u>170321092.89</u>	TOTAL	<u>170321092.89</u>

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 27 AUG. 2020

For- S RAM
 CHARTERED ACCOUNTANTS
 PARTNER

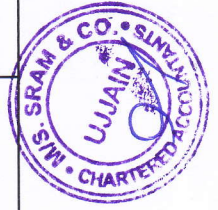
ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-2020

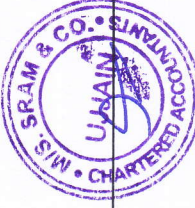
Name of ULB : NAGAR PARISHAD HAT PIPLIYA DIST. DEWAS

Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	<u>AUDIT OF</u> <u>REVENUE</u>	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revenue collection increase/decrease	The same was show in annexure "C"	Growth of recovery of taxes is good and appreciable
		(iv)	Dealy beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	
		(v)	The entries is cash book shall be verified	Checked and verified by us.	It is to suggest the amount of receipt entered in cash book properly
		(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.

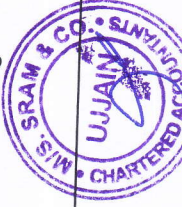


2	AUDIT OF <u>EXPENDITURE</u>	(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book
		(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No, any case found during the audit	
		(i)	The auditor is responsible for audit of expenditure	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	
		(iii)	He should also check monthly balances of	No, any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv)	He shall be 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 any Com, missionary/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.

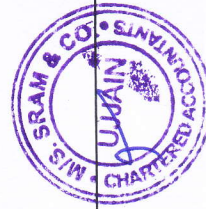


3	AUDIT OF BOOKING KEEPING	(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All expenditure is made accordance with the guideline which is directive as per and act and rules of govt of india \ state Government.	
		(vi)	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.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(vii)	All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fixed Assets Register were made properly
		(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	All the Books of Accounts as well as stores verified as produce before us,	It is to suggest that cash book maintained as double entry system and entry in cash book entered properly.
		(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attendance register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found	

(iii)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	Advance and other register verified by as produce, all the advances are recovered timely.	
(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements.	It is suggested that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time.
(v)	He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book.	During the audit Grant register not verify by us, because same was not produce to us for verification	It is to suggest that if same was not maintained by Nagar Parishad, therefore it is maintained next time and all necessary entry made in register.
(vi)	The auditor shall verify the fixed asset register	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP, if any asstes is converted from CWIP to asstes were tranfer entey made in register



4	<u>AUDIT OF FDR</u>	(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
		(i)	The auditor is responsible for audit of all Fixed Deposits.	We have audited all the fixed deposits and other deposits.	
		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
		(iii)	The cases where FDR's/TDR's are kept at interest earned on FDR/TDR shall be verified from entries in the cash book.	No, any case found during the audit	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book
		(iv)		All such entries were duly verified from cash book.	
5	<u>AUDIT OF TENDERS/BIDS</u>	(i)	The auditor is responsible for audit of all tenders.	All the tenders/bids invited by the ULB's have been audited by us.	
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.	
		(iii)	He shall verify the receipts of tender fee/bid	The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us.	
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit	
		(v)	The conditions of BG's shall also be verified	No, such case was noticed.	
		(vi)	The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contract closures were verified	



6	<u>AUDIT OF GRANT & LOAN</u>	(i)	The auditor is responsible for audit of grant b	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received from State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.	
		(iii)	He shall perform and loans provided for pht	No such loan taken by Nagar Parishad	
		(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	<u>INCIDENCES RELATING TO DIVERSION OF FUNDS FROM</u>				
8	<u>ANY OTHER</u>	a)	Percentage of Revenue Expenditure, (Establishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax)	69.45%	
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	32.26%	

Seal & Signature of Auditor

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

ANNEXURE "C"

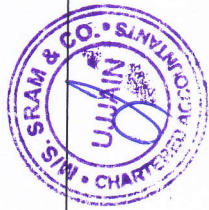
REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-2020

Name of ULB : NAGAR PARISHAD HAT PIPLIYA DIST. DEWAS
Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	Description				Observation in Brief	Suggestions
1	Audit of Revenue						
राजस्व कर वसूली							
		Receipts in Rs.					
		Year 2018-19	Year 2019-20	% of Growth			
(i)	सम्पत्तिकर	31878.00	94593.00	196.73		Growth found form Previous Year	Recovery rate must be maintained
(ii)	समेकित कर	22440.00	472851.00	2007.18		Growth found form Previous Year	Recovery rate shuld be maintained
(iii)	नगरीय विकास उपकर	0.00	0.00	0.00			Recovery rate must be maintained
(iv)	शिक्षा उपकर	0.00	0.00	0.00			Recovery rate must be maintained
कुल योग		54318.00	567444.00	2203.91			
गैर राजस्व वसूली							
(i)	भवन भूमि किराया	840.00	339425.00	40307.74		Growth found form Previous Year	Recovery rate must be maintained
(ii)	जल उपभोक्ता प्रभार	800000.00	492078.00	-38.49		Short Recovery from Prev. Year	Taking Action for Recovery
(iii)	टोस अपशिष्ट प्रबंधन	0.00	0.00	0.00			
(iv)	अन्य कर/शुल्क	351816.00	726705.00	106.56		Growth found form Previous Year	Recovery rate shuld be maintained
कुल योग		1152656.00	1558208.00	35.18			
महायोग		1206974.00	2125652.00	76.11			
2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.				In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.				The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system accounting system should be adopted by the municipality.



4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by the government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	Any Other	Revenue receipts as mentioned Rs. 84627473.95/- & Revenue Exp. as mentioned Rs. 58765259.44/- Therefore percentage as required = 69.45% $(58765259.44/84627473.95)*100$	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.			



	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 27990248/- & Total Expenditure Incurred Rs 86755507.44/- Therefore percentage as required = 32.26% (27990248/86755507.44)*100	Capital Expenditure work is in progress	Nil
9	Whether all the temporary advances have been fully recovered	Previous advance were not identify, how much amount should given for purpose during the year Rs. 8900/- should recovered	Advance register not maintained properly	Advance registre should be maintained as employee wise, like grain, festival and other
10	Whether the Bank Reconciliation Statement have been Regularly prepared		Bank Reconciliation Statement have not been prepared regularly	It is to suggest to that all Bank Reconciliation statement prepare on regular monthly basis

Seal & Signature of Auditor

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

NAGAR PARISHAD, HATPIPLIYA DIST., DEWAS

BANK RECONCILIATION STATEMENT

2019-2020

BANK OF BARODA #1709

BALANCE AS PER BANK PASS BOOK	73242.00
LESS : AMOUNT CR. IN BANK NOT IN BOOKS	911.00

BALANCE AS PER CASH BOOK	<u>72331.00</u>
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JILA SAHAKARI BANK

BALANCE AS PER BANK PASS BOOK	5171705.22
LESS : INTEREST TO BE CR. IN BOOKS	53657.00
ADD: BANK CHARGES TO BE DR. IN BOOKS	150.00
ADD : CHEQUE ISSUED BUT NOT PRESENT FOR PAYMENT	
04.10.18	5000.00
04.10.18	<u>5000.00</u>
	10000.00

BALANCE AS PER CASH BOOK	<u>5128198.22</u>
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ICICI BANK # 2287

BALANCE AS PER BANK PASS BOOK	20117659.00						
LESS : AMOUNT CR. IN BANK BUT NOT DR. IN BOOKS							
<table><tr><th>DATE</th><th>AMOUNT</th></tr><tr><td>31.12.19</td><td>INTERES' 219545.00</td></tr><tr><td>31.03.20</td><td>INTERES' <u>196483.00</u></td></tr></table>	DATE	AMOUNT	31.12.19	INTERES' 219545.00	31.03.20	INTERES' <u>196483.00</u>	416028.00
DATE	AMOUNT						
31.12.19	INTERES' 219545.00						
31.03.20	INTERES' <u>196483.00</u>						

BALANCE AS PER CASH BOOK	<u>19701631.00</u>
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ICICI BANK # 00002

BALANCE AS PER BANK PASS BOOK	3576797.00
LESS : EXCESS CR. IN BANK BUT LESS IN CASH BOOK	
18.04.16	4.00
29.08.16	<u>1.00</u>
	5.00

LESS : AMOUNT CR. IN BANK BUT NOT DR. IN BOOKS	
13.04.17	3000.00
06.01.18	<u>25000.00</u>
LESS : CHEQUE ISSUED BUT NOT PRESENT FOR PAYMENT	

04.04.17	125	5000.00	5000.00
ADD : DIFF. IN OP BALANCE			7040.00

BALANCE AS PER CASH BOOK	<u>3550832.00</u>
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ICICI BANK # 02256

BALANCE AS PER BANK PASS BOOK

9440722.00

ADD : AMOUNT DR. IN BANK NOT IN CASH BOOK 04.04.18

39240.00

BALANCE AS PER CASH BOOK

9479962.00**STATE BANK OF INDIA # 306**

BALANCE AS PER BANK PASS BOOK

46122225.79

LESS : CHEQUE ISSUED BUT NOT PRESENT FOR PAYMENT

CH. NO.	AMOUNT
717614	34986.00
	995285.50
06.08.18	40000.00
24.09.18	3000.00
04.10.18	129369.00
18.09.19	13161.00
20.11.19	26000.00

1241801.50

ADD : AMOUNT DR. IN BANK BUT NOT CR. IN BOOKS

DATE	AMOUNT
03.04.18	527106 5000
03.04.18	527105 5000
06.04.18	651825 10000
06.04.18	527156 10000
06.04.18	527158 10000
07.04.18	527096 3000
07.04.18	527113 5000
10.04.18	527139 5000
10.04.18	651822 10000
11.04.18	527151 10000
11.04.18	527152 10000
12.04.18	527127 5000
12.04.18	527155 10000
12.04.18	651824 10000
12.04.18	851826 10000
12.04.18	527147 5000
12.04.18	527160 10000
12.04.18	527159 10000
12.04.18	651821 5000
12.04.18	527157 10000
12.04.18	527153 10000
12.04.18	527140 5000
12.04.18	5000
12.04.18	527141 5000
20.04.18	527149 15000
20.04.18	527150 15000
20.04.18	527133 5000
20.04.18	527148 15000
20.04.18	527154 10000



20.04.18	527142	5000
20.04.18	527098	3000
20.04.18	527130	5000
20.04.18	527101	5000
24.04.18	527108	5000
27.04.18	527138	5000
01.05.18	527132	5000
01.05.18	527125	5000
01.05.18	527129	5000
02.05.18	527136	5000
03.05.18	527137	5000
03.05.18	527135	5000
	527134	5000
05.07.18		1000
27.08.18		2000
16.04.19		14.16

309014.16

LESS : AMOUNT CR. IN BANK NOT DR. IN BOOKS

DATE	AMOUNT
29.04.18	1523044.00
29.04.18	253095.00
21.07.18	14716.00
29.09.18	200000.00
Dec. 18	381405.00 diff
14.01.19	20000.00
18.01.19	3000.00 BANK - CASHBOOK
04.09.19	-2.00 58-56

2395258.00

ADD : EXCESS AMT DR IN BANK BUT LESS AMT CR IN CASH BOOK

DATE	AMOUNT
BANK	484878.00
CASH BOOK	484848.00

30.00

LESS : DIFF.

14683.54

ADD : BANK CHARGES TO BE DR. IN BOOKS

49.74

ADD : AMOUNT DR. IN BOOKS BUT NOT CR. IN BANK 30.03.19

3849.00

BALANCE AS PER CASH BOOK

42812792.73

