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 ACCOUNTANTS
PARTNER

NAGAR PARISHAD, HATPIPLIYA DIST., DEWAS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2020

EXPENDITURE	AMOUNT	
EXPENDITURE		
Accounting Charges	30000.00	
Advertisement Exp.	377697.54	
Antiyesthi Sahayata	140000.00	
Anugrah Rashi	2250000.00	
Audit Fees	597592.00	
Bank Charges	459.20	
Cleaning Exp	275440.00	
Computer Exp.	328967.00	
Daily Wages	657160.00	
Diesel Exp	1244731.00	
Election Expenses	237937.00	
Electric Exp	3635369.00	
Fair Exp	961645.00	
Festival Exp	179700.00	
JAL PRADAY EXP.	5130806.80	
Jal Praday Samagri	746965.00	
JCB Rent	285359.00	
Legal Exp.	62700.00	
Misc. Expenses	790272.00	
Muster Sadak Safai Exp.	3645432.90	
Muster Salary	654871.00	
Nala Safai Exp	219059.00	
Nali Marammat	11170.00	
National Festival	167950.00	
News Paper Exp	48825.00	
Parishad Allowance	265600.00	
Photocopy Exp	7312.00	
Pradhan Mantri Awas Yojna	10800000.00	
Repair & Maintainance Exp	140610.00	
Salary	14557606.00	
Salary Arrier	1910405.00	
Satkar Exp	8655.00	
Stationery	184879.00	
Swachha Bharat Mission	69850.00	
Swatchha Samagri	4125981.00	
Tankar Repair Exp	20545.00	
Travelling Allowance	17218.00	
Vehicle Exp.	465576.00	
Vehicle Hiring Charges	177060.00	
Vehicle Insurance	128600.00	
Water Transportation Exp	3205254.00	58765259.44
INCOME OVER EXPENDITURE		25862214.51
TOTAL		**84627473.95**

INCOME	AMOUNT	
GRANT RECEIVED		
14th Finance Commission	9718000.00	
Peyjal Parivahan Anudan	3300000.00	
Chungi Kshatipurti	19838074.00	
Mudrank Shulk	808000.00	
Mulbhut Suvidha	397000.00	
Mukhyamantri Jankalyan Yojna	400000.00	
Mukhya Mantri Swachhata Anudan	530000.00	
Other Grant	5623457.00	
Pradhan Mantri Awas Yojna	30300000.00	
Rajya Vitt Ayog	2282000.00	
Sadak Anurakshan	994000.00	
Sambal Grant	1600000.00	
Vanijyik Kar Grant	3308000.00	
Yatri Kar	778000.00	79876531.00
Bank Interest		2605290.95
TAXES		
Samekit Kar	113386.00	
Samekit Kar Arrear	359465.00	
Sampatti Kar	29100.00	
Sampatti Kar Arrear	65493.00	
Water Sales	492078.00	1059522.00
OTHER RECEIPT		
Application Fees	190.00	
Bazar Baithak	31760.00	
Bhawan Nirman Anugya	42305.00	
Janm Mritu Praman Patra	300.00	
Jila Yojna Income	20000.00	
JIO Company Road Marammat Anu	522225.00	
Misc. Income	26725.00	
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
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
OPENING BALANCE			**EXPENDITURE**		
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	82534481.94	Election Expenses	237937.00	
			Electric Exp	3635369.00	
GRANT RECEIVED			Fair Exp	961645.00	
14th Finance Commission	9718000.00		Festival Exp	179700.00	
Peyjal Parivahan Anudan	3300000.00		JAL PRADAY EXP.	5130806.80	
Chungi 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	79876531.00	Photocopy Exp	7312.00	
			Pradhan Mantri Awas Yojna	10800000.00	
Bank Interest		2605290.95	Repair & Maintainance Exp	140610.00	
			Salary	14557606.00	
TAXES			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	1059522.00	Tankar Repair Exp	20545.00	
			Travelling Allowance	17218.00	
OTHER RECEIPT			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	58765259.44
Janm Mritu Praman Patra	300.00				
Jila Yojna Income	20000.00				
JIO Company Road Marammat Anuda	522225.00				
Misc. Income	26725.00				
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			

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

RECEIPT		AMOUNT	PAYMENT		AMOUNT
EEENT LIABILITIES			**FIXED ASSETS**		
amant	17000.00		Fire Vehicle Purchase	2806040.00	
aribhashit 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	3159137.00	Tyre Purhcase	52877.00	
			Water Tank	3205870.00	27990248.00
			CUEEENT LIABILITIES		
			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
			OPENING BALANCE		
			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		**170321092.89**	**TOTAL**		**170321092.89**

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 27 AUG. 2020

For- S RAM & Co.
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., Chartared Accountant**

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(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 counterfies 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 revene collection increase/de	The same was show in annexure "C"	Groth of recovery of taxes is good and appreciateble
		(iv)	Dealy betyond 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 aginst 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.

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		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is dely 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 sugget tha Yearly Interest certificate collect from resepective 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	
2	**AUDIT OF EXPENDITURE**	(i)	The auditor is responsible for audit of exper	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 cheking 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 t	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 varify 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,missionery/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.

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

		(v)	He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government.	All expepnditure is made accordance with the guideline which is diective 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 resposible for verification of scheme project wise Utitization 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
3	**AUDIT OF BOOKING KEEPING**	(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 broght to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attandence register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found	M/S. SRAM & CO. CHARTERED ACCOUNTANTS UJJAIN

(iii)	The auditor shall verify advance register and see that all the advnces are timely recovered accrding 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 prepard, the auditor will help in the prepartion of BRS.	Bank reconcilation statement (BRS) were not prepared by Nagar Parishad .We prepare all Bank Reconciliation statements.	It to suggest that Accountant of Nagar Parishad Bank reconciliatin statement prepare as monthly basis and if any dought in reconciliation, we are help every time.
(v)	He Shall be responsible for verityíng the entries in the Grant register. The receipts and payments of grant shall be duly verifited 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 audior shall verify the fixed asset regist	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

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

		(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	
4	**AUDIT OF FDR**	(i)	The auditor is reponsible for audit of all Fixe	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 l	No, any case found during the audit	
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book
5	**AUDIT OF TENDERS/BIDS**	(i)	The auditor is reponsible for audit of all tend	All the tenders/bids invted 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 recepts of tender fee/bid	The receipts of tender fee\bids processing fess\ performance guarantee both during the consturction & maintainance 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 contact closures were verified	

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

6	**AUDIT OF GRANT & LOAN**	(i)	The auditor is reponsible 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 fom State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made fro 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 fubnds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	**INCIDENCES RELATING TO DIVERSION OF FUINDS FROM**				
8	**ANY OTHER**	a)	Percentage of Revenue Expenditure,(Extablishment 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**		
ैर 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)	ठोस 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 municiplity.

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

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 ma[illegible] 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 assesse 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 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 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			
	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.	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 tremendousiy 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.

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

	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 advnace were not identify, how much amount should given for purpose during the year Rs. 8900/- should recovered	Advance register not maintained properly	Advance registere should be maintained as employee wise, like grain, festival and other
10	**Whether the Bank Reconciliation Statement have been Regulerly prepared**		Bank Reconciliation Statement have not been prepared regulerly	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			72331.00

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		5000.00	10000.00
BALANCE AS PER CASH BOOK			5128198.22

ICICI BANK # 2287

BALANCE AS PER BANK PASS BOOK			20117659.00
LESS : AMOUNT CR. IN BANK BUT NOT DR. IN BOOKS			
DATE		AMOUNT	
31.12.19	INTERES'	219545.00	
31.03.20	INTERES'	196483.00	416028.00
BALANCE AS PER CASH BOOK			19701631.00

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		1.00	5.00
LESS : AMOUNT CR. IN BANK BUT NOT DR. IN BOOKS			
13.04.17		3000.00	
06.01.18		25000.00	28000.00
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			3550832.00

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

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

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

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

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS