

AUDIT REPORT

FOR THE PERIOD

01/04/2019 TO 31/03/2020

NAGAR PARISHAD
KHANIADHANA, DISTT SHIVPURI (M.P)

AUDITOR

M/s Lunawat & Somani
CA.Satyaprakash Agrawal
Chartered Accountants
Behind Allahabad Bank, Near Arya Samaj Mandir
Arya Samaj Road, Shivpuri
Phone No. 07492-356007
Mob . No. 94257-28289



LUNAWAT & SOMANI

CHARTERED ACCOUNTANTS

Office : Behind Allahabad Bank, Arya Samaj Road, Shivpuri (M.P.)
Tel. : 07492-401985 | Mob.:9425728289 | Email : caspagrawal14@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
Joint Director
Directorate, Urban Administration & Development, MP.

Report on the Financial Statements

We have audited the financial statements of Nagar Parishad, Khaniadhana Distt-Shivpuri(MP) which comprise the Receipts & Payment Account and Income & Expenditure Account for the year ended as at 31.03.2020.

Management Responsibility for the financial statements

Management of the Nagar Parishad is responsible for the preparation of these Financial Statements that give true and fair view of the receipt and payment in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

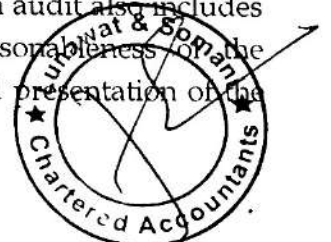
Our responsibility is to express an opinion on this financial statement based on our audit.

We have taken into account the provisions of the Act, the accounting standards and matters which are required to be included in the auditor's report under the provisions of the relevant act.

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require 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 mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

महोदय नगर पंचायत अधिकारी
नगर पंचायत : खानिआधना
जिला शिवपुरी (म.प्र.)



We believe that the audit evidence we have obtain is sufficient and appropriate to provide a basis for qualified audit opinion.

Basis for Qualified Opinion

The Nagar Parishad has prepared its financial statements on the basis of single entry principle although the double entry principle has made mandatory to all urban local bodies since 01-04-2013. As it is practising single entry system of accounting balance sheet could not be formed as explained to us by the parishad. The Expenses were booked in cash book by the name of Taxes such as Commercial Tax, TDS, Labour Tax etc, these should be booked in their respective expenditure heads. Further there are many omission, commission & totalling errors in cash book. No proper documents were provided nither the grant balance was reconciled and few grant head were not even known under which head grant is received

Qualified Opinion

In our opinion, and to the best of our information and according to the explanation given to us, except for the effects of the matter described in the basis of qualified opinion paragraph, the financial statement give the information required by the relevant act and give a true and fair view in conformity with the accounting principles generally accepted in India:-

1. In the case of Receipts and payments Account, of the Receipts & Payments for the year ended on 31st March 2020
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on 31st March 2020

Report on other Legal and Regulatory Requirements

- As required by the order of Joint Director of Directorate, Urban Administration & Development, MP
- Further, we report that:-
 - a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion proper books of account as required by law have not been kept by the Nagar Parishad Khaniadhana, so far as appear from our examination.
 - c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

For: Lunawat & Somani

Chartered Accountants



Membership No.:427861

FRN No : 012609C

Place: Shivpuri

Date: 02.12.2020

मुख्या नगरपालिका अधिकारी
नगर परिषद खनियाधाना
जिला शिवपुरी (म.प्र.)

COMMENTS TO AUDITOR REPORT ON THE BASIS OF AUDIT SCOPE

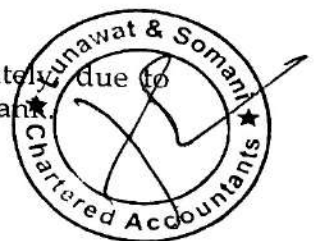
AUDIT OF REVENUE

- Checking of revenue from various source such as Property Tax, Water Tax, Samekit Kar, Education Cess, Rent, Interest and various funds has been done. The revenue receipts are checked on test basis from counter files of Receipt Book and was found satisfactory, all the receipts are properly recorded in Books and same are deposited in bank on next day except in case of bank and public holidays.
- Revenue Receipts from counterfoil are checked and found proper and in accordance with the rules. Receipt books are also maintained properly.
- The following errors related to income in the cash book were found:
 1. There is totalling error in connection with the cash book, which has been corrected in the cashbook during the year, which is inappropriate.
 2. The amount which is received directly in the bank account, the same is not being entered in the income register by the Council timely.
 3. No information or records were made available for Quarterly and Monthly revenue targets, so no opinion could be formed on any lapse in revenue recovery during the period. It is advised to have a proper record of Monthly and Quarterly Targets and proper action should be initiated towards the recovery and a separate committee of people should be set to achieve the revenue recovery Targets.
 4. Surplus funds by the Nagar Parishad, Khaniadhana have not been invested in the form of Fixed Deposits.
 5. The double entry book keeping system is not implemented by the concerned Urban Local Body.
 6. During the audit , on verification of books and store on test check basis it was observed that the books and stock are maintained but not updated on regular basis, same is brought to the notice of CMO, Nagar Parishad, Khaniadhana, and have assured that now onwards all the books will be updated timely.
 7. Surplus funds by the Nagar Parishad Khaniadhana have not been invested in the form of short term Fixed Deposits.

AUDIT OF EXPENDITURE

- Checking of expenditure under all schemes has been done.
- All receipts and payments are duly authorized. During the audit, it was found that there was no practice of checking monthly balances which result in omission of entries such as saving bank Interest and Bank charges, thus it is suggested that the balances of cash book should be verified with bank balance on monthly basis.
- There is no one- to - one correlation between the receipt of grant and its corresponding utilization. Further in case of some grants there was no specific usage order (Sanction order) mentioned.
- Observations related to the monthly balance of Cash book:
 - Cash and bank balance in cash book are not being marked separately due to which there is no clear description if any day cash is not deposited to bank.

परम नगर पंचायत अधिकारी
नगर पंचायत, खनियाधना
जिला शिमला (म.प्र.)



AUDIT OF BOOK KEEPING

- Audit of Scheme Wise Cash book, Stock register, EMD register, Tender Register, Ledger has not been prepared.
- Accounting rules are followed during preparation of Books of accounts however all the books are maintained on single entry system.
- Accounts must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal Accounting Manual. (MPMAM). Interest on FDR is not accounted on Accrual Basis.
- Internal audit system should also be implemented for proper and timely reporting.
- Annual work plan must be prepared by ULB.
- No register has been formed in respect of the advances given to the council by its employees.
- Fixed Asset register are not maintained by ULB and fixed assets are not numbered physically.

AUDIT OF FDR

- It is been observed that in spite of excess balances in bank, short term FDR has not been made on regular intervals which has resulted in the revenues leakage to the council in the form of FDR Interest.
- FDR register is not properly maintained.

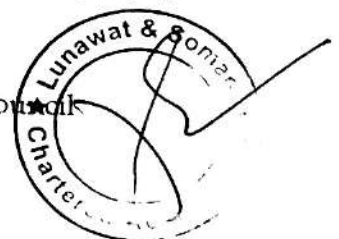
AUDIT OF TENDER

- Tendering Procedure has been followed for awarding tenders but it is being we observed that:
- Tender register is not prepared properly.
- Condition of minimum technical experience in the tender process is not kept by the council, as a result, the council cannot ensure the minimum guarantee in the work done by the council tender.
- Competitive online E tendering procedure is followed for Tenders more than Rs. 2 lakhs.
- Tender Fees, form fees has been charged and EMD and performance guarantee are called by ULB and the same has been accounted properly.
- No cases of Bank guarantees are found during the course of audit.
- No error has been observed in contract termination process.

AUDIT OF GRANTS & LOANS

- Audit of Grant received under different schemes such as 13th vitya ayog, 14th vitya ayog, Mool Bhut, Chungi Shatipurti etc has been done by us.
- Scheme wise Cash books are maintained by ULB and verified by us.
- During the audit we found that Grant Register has been prepared by the Council Properly.

मुख्य लेखाधिकारी
उपमुख्य लेखाधिकारी
मुख्य लेखाधिकारी (अ.प्र.)



- Diversions of funds are not found during the course of our audit.

OTHERS

- Statutory compliances are not followed by ULB. TDS, Commercial tax and Labour tax has been deducted and deposited in treasury but returns have not been filed for the same till date.
- Professional tax has been deducted and deposited however no details of return are available.
- The building rent register is not being updated on the basis of the daily register, which, as a result, exact information regarding the building rent recovery can't be obtained from the Building Rent Register. The register used for property tax, consolidated tax, urban development cess and education cess is not being updated on the basis of Daily Collection Register, as a result the exact information related to recovery can't be obtained from the register
- Single entry book keeping system should be migrated into Double entry book keeping system through use of certain accounting software such as TALLY.
- Separate bank registers should be made for each bank.
- The concerned Urban Local Body should close or make operative their non-operative bank accounts.
- Maintenance of registers to be compulsorily followed :-
 - a) Fixed Assets Register
 - b) Advance Tracking Register
 - c) Bank wise Cheque Issue Register
 - d) Grant register along with Sanction Letter.
 - e) Grant Utilization Register

For: Lunawat & Somani

Chartered Accountants

(CA. Satyaprakash Agrawal)

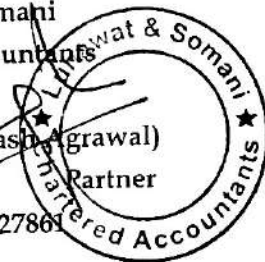
Partner

Membership No. 427861

FRN No : 012609C

Place: Shivpuri

Date: 02.12.2020



प्रस्तावित नगरपालिका अधिकारी
सहस्र निरीक्षक खानियापाना
जिला शिवपुरी (म.प्र.)

NAGAR PARISHAD

KHANIADHANA, DISTT SHIVPURI (M.P.)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH 2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCE		ADMINISTRATIVE EXPENSES	
Cash at Bank	Rs 17,560,057	Advertisement Expenses	Rs 171,750
(As per Annexure A)		Digital Signature Expenses	Rs 44,522
Cash in Hand		PhotoCopy & Stationary Expenses	Rs 101,702
TAX REVENUE		Computer Repairs	Rs 1,225
Property Tax	Rs 625,561	Diesel Expenses	Rs 923,895
Samatik Kar	Rs 216,526	Internet Charges	Rs 423,261
Shiksha Upkar	Rs 49,863	Repairs	Rs 1,428,460
ASSIGNED COMPENSATION		Electricity Bill	Rs 1,653,287
Grant for Chungi chati Purti	Rs 16,963,467	Festival Expenses	Rs 1,673,377
RENTAL INCOME		Legal Fees	Rs 61,840
Rents	Rs 475,118	Insurance Fees	Rs 25,325
FEES & CHARGES		Salary(Including GPF, Pension and Other)	Rs 22,199,303
Asthai Vasuli	Rs 455,597	Tractor & Insurance	Rs 202,834
Bazar bethak Tender Receipts	Rs 137,870	Tree plantation	Rs 144,333
Water tax	Rs 1,137,690	Cleaning & Pesticides Expenses	Rs 515,669
Vivid	Rs 122,680	Painting Expenses	Rs 1,293,647
New water Connection Charges	Rs 157,500	Bank Charges	Rs 4,998
Tender Receipts	Rs 27,500	Vehicle Rent	Rs 354,336
INTEREST EARNED		Tanker Supply Expenses	Rs 98,904
Interest on Saving A/c & FDR	Rs 120,950	GPRS system purchase	Rs 60,480
DEPOSITS		Highdrocloric tractor	Rs 465,266
Deposit Received	Rs 310,000	Muram Expenses	Rs 3,052,192
GRANT RECEIVED		Swachh Bharat Expenses	Rs 145,590
Vadijya Kar	Rs 4,270,000	Tent Arrangements	Rs 275,979
Grant for Road Maintance	Rs 918,000	Donation Expenses	Rs 50,000
Other Grants	Rs 95,091,940	Jalidar stand	Rs 48,667
		Interest on loan	Rs 1,197,024
		Tyres expenses	Rs 77,204
		JCB Expenses	Rs 15,552
		Other Expenses	Rs 27,362
		FIXED ASSETS	
		CC Road & Other Construction Work	Rs 7,158,884
		Motors	Rs 239,468
		Sambal Yojna Expenses	Rs 200,000
		Electricity Equipment Expenses	Rs 2,010,230
		aya savera yojna	Rs 60,000
		Toilet Construction	Rs 8,369
		Jal Sansadan Equipments	Rs 973,268
		Awas Yojan Expenses	Rs 51,306,076
		DUTIES & TAXES	
		TDS & Other Tax deposited	Rs 697,365
		DEPOSITS	
		Deposits Returned	Rs 370,000
		CLOSING BALANCE	
		Cash at Bank	Rs 38,878,675
		(As per Annexure B)	
		Cash in hand	Rs -
	Rs 138,640,319		Rs 138,640,319

As per our Report of even date annexed

For: **Lunawat & Somani**
Chartered Accountants

(CA. Satyaprakash Aggarwal)
Partner
M.NO 427861
FRN NO : 012609C
Place. Shivpuri
Date. 02.12.2020



We hereby certify and authenticate the correctness of the above
RECEIPTS & PAYMENTS ACCOUNT
For Nagar Parishad, Khaniadhana

CMO मरवा मंगल मालिका अधिकारी
जिला शिक्षा अधिकारी
खनियाधना
जिला शिवपुरी (म.प्र.)

NAGAR PARISHAD
KHANIADHANA, DISTT SHIVPURI (M.P)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2020

EXPENSES	AMOUNT (Rs.)	RECEIPTS	AMOUNT (Rs.)
ADMINISTRATIVE EXPENSES		TAX REVENUE	
Advertisemnet Expenses	Rs 171,750	Property Tax	Rs 625,561
Digital Signature Expenses	Rs 44,522	Samatik Kar	Rs 216,526
PhotoCopy& Stationary Expenses	Rs 101,702	Shiksha Upkar	Rs 49,863
Computer Repairs	Rs 1,225	ASSIGNED COMPENSATION	
Diesel Expenses	Rs 923,895	Grant for Chungi chati Puri	Rs 16,963,467
Internet Charges	Rs 423,261	RENTAL INCOME	
Repairs	Rs 1,428,460	Rents	Rs 475,118
Electricity Bill	Rs 1,653,287	FEES & CHARGES	
Festival Expenses	Rs 1,673,377	Asthai Vasuli	Rs 455,597
Legal Fees	Rs 61,840	Bazar bethak Tender Receipts	Rs 137,870
Insurance Fees	Rs 25,325	Water tax	Rs 1,137,690
Salary(Including GPF, Pension and Other)	Rs 22,199,303	Vivid	Rs 122,680
Tractor & Insurance	Rs 202,834	New water Connection Charges	Rs 157,500
Tree plantation	Rs 144,333	Tender Receipts	Rs 27,500
Cleaning & Pesticides Expenses	Rs 515,669	INTEREST EARNED	
Painting Expenses	Rs 1,293,647	Interest on Saving A/c & FDR	Rs 120,950
Bank Charges	Rs 4,998		
Veihcal Rent	Rs 354,336		
Tanker Supply Expenses	Rs 98,904		
GPRS system purchase	Rs 60,480		
Highdrocloric tractor	Rs 465,266		
Muram Expenses	Rs 3,052,192		
Swach Bharat Expenses	Rs 145,590		
Tent Arrangements	Rs 275,979		
Donation Expenses	Rs 50,000		
Jalidar stand	Rs 48,667		
Interest on loan	Rs 1,197,024		
Tyres expenses	Rs 77,204		
JCB Expenses	Rs 15,552		
Other Expenses	Rs 27,362		
Excess of Income over Expenditure	Rs (16,247,662)		
	Rs 20,490,322		Rs 20,490,322

As per our Report of even date annexed

For: Lunawat & Sonmani
Chartered Accountants

(CA Satyaprakash Agrawal)
Partner
M NO 427861
FRN NO . 012609C
Place Shivpuri
Date. 15.09.2019

We hereby certify and authenticate the correctness of the above
INCOME & EXPENDITURE ACCOUNTS

For: Nagar Parishad, Khaniadhana

CMO

परवर्तन अधिकारी
खानिअधना
जिला शिवपुरी (म.प्र.)

NAGAR PARISHAD

KHANIADHANA, DISTT SHIVPURI (M.P)

NOTES TO THE ACCOUNTS ANNEXED TO AND THE FORMING PART OF THE AUDIT REPORT FOR THE YEAR ENDED 31.03.2020

ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

- a. **BASIS OF ACCOUNTING:**
Financial Statement are prepared on accrual basis and in accordance with applicable accounting standards except where otherwise stated
- b. **PROVISION FOR EXPENSES**
assessee has explained to us that provision for all the expenses has been made except those are mentioned Below in the notes on accounts
- c. **ACCOUNTING STANDARDS**
The Assessee is adviced to follow all the statements on accounting standards issued by the Institute of Chartered Accountants of India
- d. **Contingent Liabilities**
Contingent Liabilities are generally not provided for in the Accounts

NOTES TO THE ACCOUNTS :

- 1 Test basis method has been adopted in suitable items and accounts.
- 2 Voucher in respect of some petty expenses have not been furnished to us. However it has been explained to us the legitimate needs of the business and the line of trade in which the assessee deals.
- 3 All the Debtors, Creditors, Loans and advances and bank balances have been taken as per books of accounts and are subject to confirmation/reconciliation.

AS PER OUR REPORT ATTACHED

BY: LUNAWAT & SOMANI

Chartered Accountants

(CA. Satyaprakash Agrawal)

Partner

Membership No.: 427861

CIN No : 012609C

Place: Shivpuri

Date: 02.12.2020

परव्या नयन पालिका अधिकारी

नगर परिषद खनियाधना

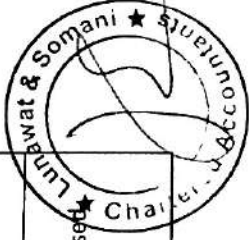
For: Nagar Parishad Khaniadhana

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Nagar Parishad, Khaniadhana

Name of Auditor: M/s Lunawat & Somani (Chartered Accountants)

Name of Auditor: M/s Lunawat & Somani (Chartered Accountants)					
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)	संपत्तिकर	576957	625561	8.42	Collection % is gradually increased as compared to last year, however no targets are provided for comparison. Many people have not been taxed around for equal to or more than 3 to 4 years.
(ii)	समीकित कर				Collection % is gradually increased as compared to last year, however no targets are provided for comparison. Many people have not been taxed around for equal to or more than 3 to 4 years.
(iii)	नगरीय विकास उपकर	132752	216526	63.11	
(iv)	शिक्षा उपकर	0	0	0.00	
	कुल योग	2614	49863	1807.54	
	गैर राजस्व वसूली	712323	891950	25.22	
(i)	भवन भूमि किराया	179956	475118	164.02	Rent register should be properly maintained. Camp should be organised frequently which will led to higher collection of rent.



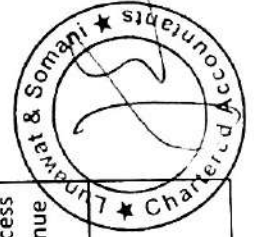
मुख्य नगर पंचिका अधिकारी
नगर पंचिका, खनियाधना

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Nagar Parishad, Khaniadhana

Name of Auditor: M/s Lunawat & Somani (Chartered Accountants)

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(ii)	जल उपभोक्ता प्रभार	609158	1137690	86.76	This amount is recovered properly.	Water consumption charges should be billed on per unit wise consumption.
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00		
(iv)	अन्य कर / शुल्क	1712572	901147	-47.38	Amount collected head wise is not been updated in separate head register on daily basis.	Proper head wise register should be maintained properly and one cumulative register so that amount tallies.
	कुल योग	2501686	2513955	0.49		
	महा योग	3214009	3405905	5.97		
2	Audit of Expenditure	* Expenditure are recorded in proper head related to Nagar parishad, Narvar. All expenditure is duly recorded with their supporting and are sanctioned by respective authority.			No one to one correlation was found between grant received and expenditure made so no proper bifurcation can be made for allocation of funds to proper Area. No UCs were provided.	All the Voucher and their supporting should be arranged Month wise.
3	Audit of Book Keeping	* Cashbook is not giving details of daily balance of all bank accounts and cashbook is maintained on single system basis.			Separate books should be prepared for fixed assets & advances to employees.	Accounts must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal Accounting Manual (MPMAM). Internal audit system should be implemented as per work plan.
4	Audit of FDR	* FDR not made for excess amount kept in banks.			It is been observed that usually excess cash is held in banks.	Short term FDR should be made for excess cash held in banks. It will increase revenue income to parishads.
5	Audit of Tenders/Bids	* For amount exceeding Rs. 2 Lacs E-tendering procedure is followed. EMD register is also prepared.			No case of any bank guarantee found. Also parishad in not maintaining tender register properly.	Tender registers should be prepared properly.



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Nagar Parishad, Khaniadhana

Name of Auditor: M/s Lunawat & Somani (Chartered Accountants)

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
6	Audit of Grants & Loans	* Grants are received under different schemes.	It is been observed that grants are received under separate heads but utilization of grant is not proper.	Proper grant register should be maintained along with different schemes. Accounting of each grant should be done separately & proper utilization certificate should be obtained at proper intervals.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	* No Diversion of funds found during the course of audit.	No diversion of funds found during the course of audit.	In case there is any diversion of funds than proper file should be prepared and the same would be verified by higher authorities.
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 Rec 20490322/36737984=55.77%	Revenue expenditure is more than revenue receipts. There is no bifurcation for the expenditure incurred in the year 2018-19, whether the same is expensed from the balancing amount for the year 2017-18.	Proper records should be maintained in regards of bifurcation. Head wise files should be prepared so that headwise balancing amount can be identified.



महत्वा गरु एविका अधिकारी
कमल पालिख खनियाधना
जिला प्रमुख (मुप्र)

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Nagar Parishad, Khaniadhana

Name of Auditor: M/s Lunawat & Somani (Chartered Accountants)

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. Total Exp. 61956295/99391644=62.33%	More than 2/3 of the expenditure is in the nature of capital expenditure. There is no bifurcation for the expenditure incurred in the year 2018-19, whether the same is expensed from the balancing amount for the year 2018-19 or the amount received in the year 2019-20.	Proper records should be maintained in regards of bifurcation. Head wise files should be prepared so that headwise balancing amount can be identified.
9	Whether all the temporary advances have been fully recovered or not.	* Advances are made to Employees, Contractors & Others.	It is been observed that as parishad is using single entry principle of accounting ,So preparation of any account to determine its outstanding/advance is not feasible.	Parishad should use double entry system of accounting to prepare ledger accounts.
10	Whether the Bank Reconciliation Statement have been regularly prepared.	* Bank Reconciliation statements are regularly prepared.		



मुख्य नगर पंचायत अधिकारी
- नगर पंचायत, खानिधाना
जिला रिजर्व (म.प्र.)

NAGAR PARISHAD
KHANIADHANA, DISTT SHIVPURI (M.P)

BANK RECONCILIATION STATEMENT
For the Period Ending 31.03.2020

Closing Balance as per cash Book as on 31.03.2020	38878675.3
Less:	
Earlier Year Cheque issued but not presented in Bank	-32289326
Total	6589349.28
Closing Balance as per bank Statement as on 31.03.2020	6589349

Note * As now all payments are made only by online mode and all the reconciliation is due to old year entries i.e older than three months so this should be reversed in cash book

