

MUNICIPAL COUNCIL SHAHDOL

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SHAHDOL, DISTRICT SHAHDOL (M.P)** for the year ended 31st March 2020, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद शहडोल
जिला-शहडोल (म.प्र.)



Pramod K Sharma
(Partner) Mem. No.:
076883)

MUNICIPAL COUNCIL SHAHDOL

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account and Income & Expenditure account which are enclosed with the audit report were provided us by the council and we examined on the basis of records and information available.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, all the bills and vouchers are correct according to books. However yet necessary suggestions have been given for much better maintenance of bills and vouchers in future.



- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- As per records found during the audit we have not seen any advance given during the year.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC. During the audit we couldn't verify the same and we are unable to comment.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- We examined the entries in the Grant Register with cash book and found correct.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -



Accounts Department

Audit observations are as follow -

- During the audit, no significant irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively.
- Bank Reconciliation Statements were audited and found matched.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

Store Department

- Opening balances of the materials were checked with respect of last year's records.
- Store records were found satisfactory and necessary suggestions have been given during the audit.

Revenue Department

- We checked collection books and other revenue records available on sample basis and found
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained more properly.



Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
 - During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there was no FDR made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have examined the tender files on sample basis. On the basis of examination of note sheets in the files given, we found that proper tendering process was followed by the council.
- No Bank guarantee has been received.
- On the basis of our examination, we gave the necessary suggestions to ULB for being the council more efficient and working could be done in a much better way.



Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- During the audit, it was found that council has not borrowed any loan against its property.
- We examined the grants received from the State government and its utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant

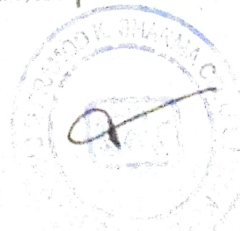

प्रमोद कुमार शर्मा
नगरपालिका परिसर
जिला-शहडोल (म.प्र.)



MUNICIPAL COUNCIL SHAHDOL
RECEIPT & PAYMENT STATEMENT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	23,60,78,979	Establishment Expenses	11,36,99,526
Cash Balance	-	Salaries, Wages and Bonus Benefits and Allowances(वेतन)	9,08,37,207
Bank Balance	23,60,78,979	Arrears Salary(बकाया)	24,90,826
Tax Revenue	94,34,413	Council Honourarium(पाषंद मानदेय)	9,16,800
Property Tax-Building- (सम्पत्ति कर चालू)	11,45,045	EPF-Employee(भविष्य निधि)	37,76,863
Receivable Property Tax-Current Year (सम्पत्ति कर बकाया)	13,54,013	GPF-Employee(जीपी एफ)	68,18,677
Un-metered Water Supply - (जल कर)	25,01,955	Contributory-Family Pension	25,98,718
Receivable Water Tax(जल कर बकाया)	20,69,920	Wages-Temporary Staff(मजदूर)	54,08,550
Samekit Kar-Consolidated (समीकित कर चालू)	3,24,234	Leave Encashment	8,15,652
Receivable Samekit Kar (समीकित कर बकाया)	5,95,037	Travelling Allowance	36,233
Education Cess (शिक्षा उपकार)	5,77,200	Administrative Expenses	89,18,111
Urban Development Cess (नगरीय विकास उपकार)	5,92,008	Printing and Stationery(मुद्रकन)	11,00,747
Surcharge Tax on Other (सरचाज)	2,75,001	Advertisement and Publicity	7,60,776
Assigned Revenues & Compensation	7,57,23,376	Advertisement Expense(विज्ञापन)	18,43,879
Taxes and Duties collected by other	62,080	Events & Cultural Activities	18,89,120
Compensation in lieu of Octroi (चुंगी)	7,56,61,296	Exp.(सांस्कृतिक कार्यक्रम)	25,70,800
Rental Income from Municipal Properties	2,17,52,167	Professional and Other Fees	50,404
Rent Shopping Complex (किराया - दुकान)	12,13,682	Consultancy Fee & Charge(सलाकार शुल्क)	1,04,795
Rent Shopping Complex o/s (किराया - दुकान बकाया)	7,41,538	Audit Fees	31,500
Rent-Market (किराया - बाजार)	18,39,547	Audit Fee- Internal for External Agencies(ऑडिट)	5,66,090
Rent-Bus Stand (किराया - बस स्टैंड)	7,20,000	Communication Expenses	4,44,84,007
Rent-Lease of Land (भू भाटक)	2,97,877	Web,Internet Expense(इंटरनेट)	1,21,52,094
Rent-Lease of Land for Temporary use (मेले से आय)	11,34,060	Telephone Bill (टेलीफोन बिल)	3,04,90,687
Shop Premium	1,57,96,720	Other Administrative Expenses	7,36,248
Rent-Other (किराया अन्य)	8,743	DSC (डिजिटल सिग्नचर)	5,13,280
Fees & Charges	3,10,156	Other Administrative Expenses (अन्य प्रशासनिक खर्च)	1,44,207
Mutation Fee (म्युटेशन फीस)	2,60,156	Operations & Maintenance	4,47,491
Property Transfer Charge (सम्पत्ति ट्रान्सफर फीस)	50,000	Power & Fuel(पेट्रोल)	48,13,333
Development Charges	28,41,625	Electricity supply/Streat Lights(बिजली बिल)	4,51,513
License Fee	6,15,468	Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	49,71,887
License Fee-Casual Vendor	11,175	Painting Work(पुताई)	
Income From Telephonic Services (टेलीफोन सर्विस)	6,04,293	Super Vision Charges	
		Hire Charges-Vehicle(वाहन किराया)	
		Electricity Department	
		Electricity Material (विद्युत सामग्री)	
		Water Supply Department	
		Water Supply Material(जल प्रदाय सामग्री)	
		Bulk Purchases/Store/Sanitation Department	
		Bulk Purchase-	

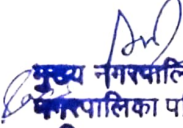
Fees		37,52,537	Sanitation/Conservancy		
Fees- Plan Copy (प्लान कॉपी)	3,726				
Fees for Certificate / Extract (प्रमाण पत्र)	2,152				
Fees - Marriage Registration (विवाह पंजीयन)	4,566		R & M-Infrastructure Assets		38,34,513
Fees - Architect Registration Fees	25,500		Repairs & Maintenance- Plant & Machinery	33,000	
Fee- Application (आवेदन शुल्क)	10,643		Repairs & Maintenance- AC	1,20,434	
Regularization Fee-Building	12,18,707		Repairs & Maintenance-Handpump	4,76,967	
Regularization Fee-Agreement	8,200		Repairs & Maintenance- Motor Pump	1,01,833	
Fees - Birth & Death Registration (फीस - जन्म & मृत)	5,369		Repairs & Maintenance- Water Ways	2,57,237	
Road Cutting Charge (सडक खुदाई चार्ज)	19,98,844		Repairs & Maintenance- Vehicles	7,48,802	
Disconnection Charges-Water	1,000		Repairs & Maintenance- Fire Tender	8,66,495	
Fee-Registration Other (फीस - अन्य)	4,73,830		Repairs & Maintenance- Furniture	73,889	
			Repairs & Maintenance- Water Filter	7,975	
			Repairs & Maintenance- Open Drain	8,484	
			Repairs & Maintenance- Community Hall	1,08,832	
Penalties and Fines (अथदंड)	14,960	14,960		24,938	
			R & M-Infrastructure Assets	10,05,627	
User Charges		4,19,263			
User Charges-Litter & Debris Charges	38,800		Construction Work (W.I.P)		5,32,22,888
Connection Charges-Water Supply (नल कनेक्शन चार्ज)	14,400		Building - Borewell	22,02,629	
Water Tanker Charges (जल परिवहन)	27,082		Roads & Bridges-Culvert (पुलिया निर्माण)	3,80,548	
Charges for NOC-Charges (अनापाते प्रमाण पत्र)	10,000		Roads & Bridges-Concrete Road (रोड निर्माण)	2,60,63,785	
User Charges - City Bus Service	19,230		Sewerage and Drainage-Drain-Open (नाली निर्माण)	1,78,32,878	
User Charges - Inspection	16,000		Building-Public /Community Toilets (शौचालय निर्माण)	13,27,689	
Other Income (अन्य आय)	2,93,751		Building-Community Hall (मगल भवन)	20,31,990	
			Roads & Bridges-Paving Blocks work	17,91,718	
Sale & Hire Charges		5,005	Building-Boundary Wall	5,87,801	
Hire Charges-Machinery (किराया-मशीन)	3,000		Building-Shed	1,62,774	
Sale-Ration Card & Other forms (रेशन कार्ड)	2,005		Other Construction Work	8,41,076	
Grants, Contributions & Subsidies		18,73,79,324	Fixed Assets		58,66,732
Grants for State Govt.	11,34,72,824		Furniture & Fixture	61,496	
Grants for Central Govt.	7,39,06,500		Plant & Machinery		
			Inverter Machine	23,364	
			Graph Cutting Machine purchase	61,500	
			Moter Pump	63,815	
Deposit/Contribution Received		18,11,881	Office & Other Equipments		
Water Deposit	2,32,500		CC TV	1,04,400	
EMD/SD	11,28,983		Battery	1,05,778	
Other Deposit	4,50,398		Compter	26,000	
			Vycum	14,28,600	
Finance Income		48,49,704	Transformar	1,18,000	
Intrest- From Bank Account (बैंक व्याज)	48,49,704		Vehicles		
			Fire Tender	17,83,688	
			Other -Vehicles	20,90,091	
Other Income (अन्य आय)	40,860	40,860	Interest & Finance Charges		1,01,12,785
			Advance to Employee	10,29,930	
			HUDCO Loan (ऋण वापसी)	90,82,855	
Cheque Return	9,94,261	9,94,261			
			Revenue Grants, Contributions & Subsidies (Other)		12,66,92,694
			Scheme Expenses		
			SBM Other	8,64,500	
			Sambal Yojna	64,50,000	
			SBM Chemical Expense	7,79,430	



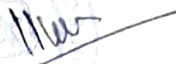
		Anughar Sahayata (अनुग्रह सहायता)	29,93,800	
		Antyosthi Shayat (अन्त्योस्थी सहायता राशे)	85,000	
		PM Aawas Yojna (PMAY भुगतान)	11,55,19,964	
		Taxes & Duties (कर)	68,77,556	68,77,556
		Other Expenses	29,29,017	29,29,017
		Deposit Return (EMD)		
		EMD	13,74,380	13,74,380
		Closing Balance		
		Cash Balance		15,77,75,037
		Bank Balance	15,77,75,037	
	54,60,23,979	54,60,23,979	54,60,23,979	54,60,23,979

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Date :
Place :


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् शहडोल
जिला-शहडोल (म.प्र.)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant



Partner

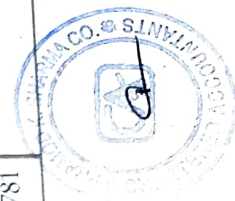
MUNICIPAL COUNCIL SHAHDOL
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses		Tax Revenue	94,34,413
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	9,08,37,207	Property Tax-Building(सम्पाते कर चालू)	11,45,045
Arrears Salary(बकाया)	24,90,826	Receivable Property Tax-Current Year (सम्पाते कर बकाया)	13,54,013
Council Honourarium(पाषंद मानदेय)	9,16,800	Un-metered Water Supply - (जल कर)	25,01,955
EPI-Employee(भविष्य निधि)	37,76,863	Receivable Water Tax(जल कर बकाया)	20,69,920
GLP-Employee(जीपी एफ)	68,18,677	Samekit Kar-Consolidated (समीकित कर चालू)	3,24,234
Contributory-Family Pension	25,98,718	Receivable Samekit Kar (समीकित कर बकाया)	5,95,037
Wages-Temporary Staff(मजदूर)	54,08,550	Education Cess (शिक्षा उपकर)	5,77,200
Leave Encashment	8,15,652	Urban Development Cess (नगरीय विकास उपकर)	5,92,008
Travelling Allowance	36,233	Surcharge Tax on Other (सरचाज)	2,75,001
Administrative Expenses		Assigned Revenues & Compensation	7,57,23,376
Printing and Stationery(मुद्रकन)	11,00,747	Taxes and Duties collected by other	62,080
Advertisement and Publicity		Compensation in lieu of Octroi (चुंगी)	7,56,61,296
Advertisement Expense(विज्ञापन)	7,60,776		
Events & Cultural Activities	18,43,879		
Exp.(सांस्कृतिक कार्यक्रम)			
Professional and Other Fees		Rental Income from Municipal Properties	2,17,52,167
Consultancy Fee & Charge(सलाकार शुल्क)	18,89,120	Rent Shoping Complex (किराया - दुकान)	12,13,682
Audit Fees		Rent Shoping Complex o/s (किराया - दुकान बकाया)	7,41,538
Audit Fee- Internal for External Agencies(ऑडिट)	25,70,800	Rent-Market (किराया - बाजार)	18,39,547
Communication Expenses		Rent-Bus Stand (किराया - बस स्टैंड)	7,20,000
Web,Internet Expense(इंटरनेट)	50,404	Rent-Lease of Land (भू भाटक)	2,97,877
Telephone Bill (टेलीफोन बिल)	1,04,795	Rent-Lease of Land for Temporary use (मेले से आय)	11,34,060
Other Administrative Expenses		Shop Premium	1,57,96,720
DSC (डिजिटल सिग्नचर)	31,500	Rent-Other (किराया अन्य)	8,743
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	5,66,090		
Operations & Maintenance		Fees & Charges	3,10,156
Power & Fuel(पेट्रोल)	1,21,52,094	Mutation Fee (म्युटेशन फीस)	2,60,156
Electricity supply/Streat Lights(बिजली बिल)	3,04,90,687	Property Transfer Charge (सम्पाते ट्रांसफर फीस)	50,000
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	7,36,248	Development Charges	28,41,625
Painting Work(पुताई)	5,13,280	License Fee	6,15,468
Super Vision Charges	1,44,207	License Fee-Casual Vendor	11,175
Hire Charges-Vehicle(वाहन किराया)	4,47,491	Income From Telephonic Services (टेलीफोन सर्विस)	6,04,293
Electricity Department		Fees	37,52,537
Electricity Material (विद्युत सामग्री)	24,06,667	Fees- Plan Copy (प्लान कॉपी)	3,726
Water Supply Department		Fees for Certificate / Extract (प्रमाण पत्र)	2,152
Water Supply Material(जल प्रदाय सामग्री)	4,51,513		

MUNICIPAL COUNCIL SHAHDOL
GRANTS BOOK

As on 31. March.2020

S.No	Name of Grants	Opening Balance	During the Year Received	During The Year Expenses	Balance	Remark
1	Grant GoI- PMAY	-	10,98,90,335	10,98,54,000	36,335	
2	Grant GoMP- Cm Infra		1,26,38,504		26,48,647	
3	Grant GoMP - Moolbhut	3,22,94,713	1,64,11,000	2,04,17,731	2,82,87,982	
4	Grant GoMP - Road Development		1,85,72,404		1,85,72,404	
5	Grant GoI- 14th Finance Commission	1,97,54,715	1,25,56,601		3,39,43,213	
6	Grant GoMP - State Finance Commission	66,77,821	71,11,000		7,67,010	
7	Grant GoMP - Jan Bhagidari	6,63,286	8,64,480	8,64,480	6,63,286	
8	Grant GoMP - Sambal Yojna	-	93,35,000	93,35,000	-	
9	Grant GoMP - Cm Infra Phase -II	14,31,772		16,28,598	(1,96,826)	
10	Grant GoI- SBM	1,40,307	-	1,73,159	(32,852)	
11	Grant GoMP-Moolbhut Redio Shamshanghat	24,98,000			24,98,000	
12	Grant GoMP- Mobile toilet	14,27,781			14,27,781	



13	Grant GoMP- Special Fund	11,05,571			11,05,571	
14	Grant GoMP- Fire Tender	40,00,000	-		36,12,000	3,88,000
15	DMF	68,55,625			7,45,028	61,10,597
16	Grant GoMP -Sewargae DPR	20,00,000				60,458
17	Grant GoMP-Sulabh Sochlya	15,00,000				6,04,957
		8,03,49,591	18,73,79,324		14,66,29,996	9,68,84,563


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद् शहडोल
 जिला-शहडोल (म.प्र.)



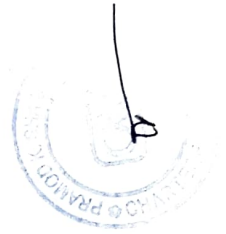
MUNICIPAL COUNCIL SHAHDOL
DIST _ SHAHDOL
BANK BALANCE SHEET

S.No	Name of Bank	Account No	Cash Book		Bank Balance		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	Allahabad bank	21010898776			5,30,550.00	5,49,417.00		
2	Allahabad bank	2101094904			4,60,931.00	4,77,321.00		
3	Allahabad bank	50289727193			43,78,079.00	30,67,943.00		
4	Allahabad bank	50431899924			18,75,460.71	18,47,773.71		
5	Axis Bank	912010053405787			58,396.00	60,473.00		
6	Bank of Baroda	12930200000567			23,93,771.66	23,93,771.66		
7	Bank of India	941520110000030			5,38,39,386.86	6,93,57,955.39		
8	Bank of India	9415101100001263			1,88,57,830.00	2,17,32,295.00		
9	Cenara Bank	1412201020475			68,55,625.98	48,13,720.00		
10	Cenara Bank	1412101038076			8,12,892.00	-		
11	Central bank of India	1486893037			35,01,784.05	36,22,789.05		
12	Central bank of India	3490542689			29,03,645.00	30,03,982.00		
13	Central MPG Bank	200204103029064			1,78,90,200.00	1,90,12,605.00		
14	HDFC Bank	17787620000017			1,23,69,724.46	1,23,69,724.46		
15	HDFC Bank	50200016850567			9,68,437.09	9,68,437.09		
16	HDFC Bank	5020002124305			19,58,141.00	19,58,141.00		



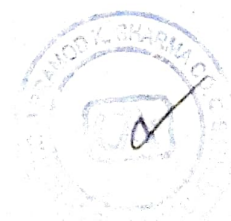
17	HDFC Bank	50200027642175	23,60,78,979.00	15,77,75,037.00				(5,48,18,316.58)	(6,18,18,295.49)
18	HDFC Bank	50200028951620					34,98,000.00		
19	ICICI Bank	144705000159					50,00,000.00		
20	ICICI Bank	144701000740					80,835.00		
21	IDBI Bank	159610400001014					1,04,09,451.00		
22	IDBI Bank	159610400021933					49,224.00		
23	Punjab National bank	660000210000717					1,26,163.00		
24	Sahkari Bank	685001047907					57,195.04		
25	State Bank of India	10751753400					41,57,311.00		
26	Union Bank of India	364302010009044					2,27,456.17		
27	Union Bank of India	364302010005647					68,60,079.00		
28	Union Bank of India	364302010023977					19,77,960.60		
29	Vijaya bank	763301011003555					5,52,92,462.84		
30	Vijaya bank	763301011003278					28,16,268.00		
31	State Bank of India	53025820079					20,29,297.06		
32	Allahabad bank	50426239919					6,44,45,743.06		
33	Equitas bank	10000675840					52,12,995.00		
							25,00,000.00		
			23,60,78,979.00	15,77,75,037.00			29,08,97,295.58	(5,48,18,316.58)	(6,18,18,295.49)

मुख्य नगरपालिका अधिकारी
नगरपालिका परिसर शहडोल
जिला-शहडोल (म.प्र.)

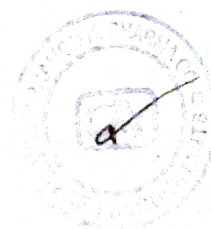


MUNICIPAL COUNCIL SHAHDOL
Dist- Shahdol
BANK RECONCILIATION STATEMENT

Closing Balance As Per Pass Book		21,95,93,332.49
Opening Difference		(5,47,13,798.58)
01. Bank - Allahabad Bank -8776	No Entry	
02. Bank - Allahabad Bank -4904	No Entry	
03. Bank - Allahabad Bank -7193	No Entry	
04. Bank - Allahabad Bank -9924		
Last Year Amount Clear During the Year	Date	Amount
	03.04.2019	1,04,518.00
		1,04,518.00
05. Bank - Axis Bank - 5787	No Entry	
06. Bank -Bank of Baroda - 0567	No Entry	
07. Bank -Bank of India -1263		
Add - Amount Paid In Pass Book But Not In Cash Book	Date	Amount
	07.02.2020	10,200.00
	12.02.2020	944.00
	09.03.2020	826.00
		11,970.00
Less-Amount Received In Pass Book But Not In Cash Book	Date	Amount
	06.04.2019	1,20,457.00
	24.01.2020	2,229.00
		1,22,686.00
Add - Amount Received In Cash Book But Not In Pass Book	Date	Amount
	13.08.2019	4,818.00
		4,818.00
Amount Difference In Receipt Side	Cash Book	Passs Book
	23.05.2019	1,547.00
		1,546.00
		1.00



		1.00																	
08. Bank -Cenara Bank - 0475																			
Add - Amount Paid in Pass Book But Not In Cash Book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>03.04.2019</td><td>10,10,417.00</td></tr><tr><td>05.04.2019</td><td>23,858.00</td></tr><tr><td>05.04.2019</td><td>27,417.00</td></tr><tr><td>05.04.2019</td><td>11,929.00</td></tr><tr><td>16.05.2019</td><td>37,501.00</td></tr><tr><td></td><td>11,11,122.00</td></tr></table>	Date	Amount	03.04.2019	10,10,417.00	05.04.2019	23,858.00	05.04.2019	27,417.00	05.04.2019	11,929.00	16.05.2019	37,501.00		11,11,122.00	11,11,122.00			
Date	Amount																		
03.04.2019	10,10,417.00																		
05.04.2019	23,858.00																		
05.04.2019	27,417.00																		
05.04.2019	11,929.00																		
16.05.2019	37,501.00																		
	11,11,122.00																		
Add -Bank Charges Debited by bank but not recorded in Cash Book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>03.04.2019</td><td>65.00</td></tr><tr><td>08.05.2019</td><td>18.00</td></tr><tr><td>31.05.2019</td><td>6.00</td></tr><tr><td>25.07.2019</td><td>30.00</td></tr><tr><td>28.08.2019</td><td>30.00</td></tr><tr><td>18.03.2019</td><td>18.00</td></tr><tr><td></td><td>167.00</td></tr></table>	Date	Amount	03.04.2019	65.00	08.05.2019	18.00	31.05.2019	6.00	25.07.2019	30.00	28.08.2019	30.00	18.03.2019	18.00		167.00	167.00	
Date	Amount																		
03.04.2019	65.00																		
08.05.2019	18.00																		
31.05.2019	6.00																		
25.07.2019	30.00																		
28.08.2019	30.00																		
18.03.2019	18.00																		
	167.00																		
09. Bank -Central Bank of India -3037	No Entry																		
10. Bank -Central Bank of India -2689	No Entry																		
11. Bank -Central Bank of India -9064																			
Less - Amount Received In Pass Book But Not In Cash Book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>04.04.2019</td><td>4,500.00</td></tr><tr><td></td><td>4,500.00</td></tr></table>	Date	Amount	04.04.2019	4,500.00		4,500.00	(4,500.00)											
Date	Amount																		
04.04.2019	4,500.00																		
	4,500.00																		
12. Bank - HDFC -017	No Entry																		
13. Bank - HDFC -5067	No Entry																		
14. Bank - HDFC -4305	No Entry																		
15. Bank - HDFC -2175	No Entry																		
16. Bank - HDFC -1620	No Entry																		
17. Bank - ICICI -159																			
Less -Amount Received in Pass Book But Not In Cash Book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>01.01.2020</td><td>20,00,000.00</td></tr></table>	Date	Amount	01.01.2020	20,00,000.00	(20,00,000.00)													
Date	Amount																		
01.01.2020	20,00,000.00																		



20,00,000.00

18. Bank - ICICI -740

Add -Amount Paid In Pass Book But Not In Cash Book

Date Amount

1,00,00,000.00

08.07.2019 1,00,00,000.00

1,00,00,000.00

19. Bank - ICICI -740

Totalling Mistake
31.03.2020

Cash Book Pass Book

(4.00)

463.00 467.00

(4.00)

20. Bank - IDBI -1933

No Entry

21. Bank - Punjab National Bank - 717

118.00

Amount Wrong Side

Date Amount

31.03.2020 118.00

118.00

Add -Bank Charges Debited by bank but not recorded
in Cash Book

Date Amount

118.00

31.03.2020 118.00

118.00

22. Bank - Jila Shahkari Bank -7907

Less- Amount Received in Pass Book But Not In Cash
Book

Date Amount

(90,290.00)

06.04.2019 87,776.00

24.01.2020 2,514.00

90,290.00

Amount Difference In Receipt Side
14.02.2020

Cash Book Pass Book

2.00

2,555.00 2,553.00

2.00

23. Bank - State Bank of India -3400

No Entry

24. Bank - Union Bank of India -9044.

No Entry

25. Bank - Union Bank of India -5647

No Entry

26. Bank - Union Bank of India -3977

Add.-Amount Paid In Pass Book But Not In Cash Book

Date

Amount

44,24,000.00

02.04.2019	30,00,000.00
05.04.2019	50,000.00
18.07.2019	2,34,000.00
03.10.2019	1,00,000.00
03.10.2019	7,00,000.00
03.10.2019	2,20,000.00
10.01.2020	1,20,000.00
	44,24,000.00

Less -Amount Received In Pass Book But Not In Cash Book

Date

Amount

(1,24,08,000.00)

03.04.2019	48,000.00
05.04.2019	50,000.00
10.05.2019	50,000.00
10.05.2019	50,000.00
14.05.2019	60,000.00
29.05.2019	1,00,000.00
03.06.2019	50,000.00
07.06.2019	1,00,000.00
07.06.2019	1,00,000.00
07.06.2019	1,00,000.00
21.06.2019	1,00,000.00
29.06.2019	1,00,000.00
01.07.2019	1,00,000.00
06.07.2019	1,00,00,000.00
09.07.2019	1,00,000.00
07.08.2019	60,000.00
21.09.2019	50,000.00
21.09.2019	50,000.00
21.09.2019	60,000.00
21.09.2019	60,000.00
05.10.2019	1,00,000.00
05.10.2019	1,00,000.00
19.10.2019	1,00,000.00
05.11.2019	1,00,000.00
14.11.2019	1,00,000.00
14.11.2019	1,00,000.00
19.11.2019	1,00,000.00
09.12.2019	60,000.00
09.12.2019	60,000.00
28.02.2020	1,00,000.00
29.02.2020	1,00,000.00
	1,24,08,000.00

27. Bank - Vijaya Bank -3555

No Entry

28. Bank - Vijaya Bank -3278



Less - Amount Received in Pass Book But Not In Cash Book

Date	Amount
09.04.2019	224.93
29.04.2019	224.93
07.05.2019	6,085.00
27.05.2019	230.64
10.06.2019	254.41
08.07.2019	151.22
22.07.2019	151.22
08.08.2019	58.33
31.08.2019	58.33
07.09.2019	62.90
09.10.2019	62.90
14.11.2019	141.10
04.12.2019	150.43
	7,856.34

(7,856.34)

Add -Bank Charges Debited by bank but not recored in Cash Book

Date	Amount
21.06.2019	17.70
21.09.2019	17.70
19.12.2019	17.70
20.03.2020	17.70
	70.80

70.80

29. Bank - Allahabad Bank - 9919

No Entry

30. Bank - Equitas Bank - 5840

No Entry

31. Bank -Canara Bank - 8076

Add -Difference in Intrest Received Cash Book & pass Book

31.03.2020
31.03.2020
31.03.2020

Cash Book	Pass Book
14,137.00	14,137.00
12,878.00	12,878.00
27,015.00	-
54,030.00	27,015.00

27,015.00

Amount Received in Pass Book but Not In Cash Book

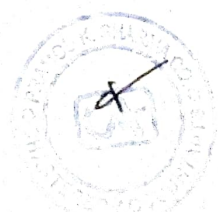
8,39,907.00

32. Bank - Bank of India -30

Add -Amount Received In Cash Book But Not iN Pass Book

Date	Amount
08.04.2019	39,349.00
16.04.2019	32,682.00

86,26,660.00



23.04.2019	87,250.00
27.04.2019	10,089.00
30.04.2019	36,911.00
03.05.2019	75,912.00
06.05.2019	10,903.00
24.05.2019	14,83,500.00
28.05.2019	1,94,375.00
31.05.2019	17,367.00
01.06.2019	11,846.00
19.06.2019	1,87,901.00
04.07.2019	11,000.00
04.07.2019	2,31,630.00
05.07.2019	22,000.00
05.07.2019	55,500.00
06.07.2019	42,750.00
30.07.2019	1,00,250.00
01.08.2019	45,600.00
01.08.2019	86,933.00
03.08.2019	1,25,000.00
08.08.2019	4,31,425.00
16.08.2019	48,160.00
21.08.2019	36,600.00
29.08.2019	73,280.00
30.08.2019	55,802.00
31.08.2019	1,01,020.00
28.01.2020	1,05,000.00
05.02.2020	8,51,107.00
11.02.2020	11,180.00
13.02.2020	2,65,300.00
24.02.2020	10,01,220.00
24.02.2020	1,49,260.00
26.02.2020	2,70,000.00
26.02.2020	6,14,200.00
27.02.2020	12,54,564.00
29.02.2020	60,173.00
03.03.2020	3,11,974.00
31.03.2020	18,460.00
31.03.2020	59,187.00
	86,26,660.00

Less- Amount Received In Pass Book But Not In Cash
Book

Date	Amount
02.04.2019	8,169.00
02.04.2019	14,957.00
02.04.2019	1,00,000.00
02.04.2019	4,160.00
02.04.2019	13,233.00
02.04.2019	4,102.00
03.04.2019	1,200.00
03.04.2019	1,200.00

(1,48,42,499.38)



05.04.2019	1,067.00
05.04.2019	1,200.00
05.04.2019	1,200.00
05.04.2019	2,975.00
06.04.2019	5,41,500.00
09.04.2019	15,000.00
09.04.2019	21,950.00
09.04.2019	20,151.00
09.04.2019	12,826.00
09.04.2019	7,560.00
09.04.2019	20,710.00
09.04.2019	23,812.00
09.04.2019	21,012.00
09.04.2019	86,400.00
09.04.2019	4,291.00
09.04.2019	13,410.00
09.04.2019	22,078.00
09.04.2019	21,846.00
09.04.2019	5,492.00
09.04.2019	7,676.00
09.04.2019	25,609.00
09.04.2019	4,500.00
09.04.2019	4,374.00
09.04.2019	2,203.00
09.04.2019	1,01,260.00
09.04.2019	20,940.00
09.04.2019	2,975.00
09.04.2019	11,040.00
09.04.2019	463.00
09.04.2019	16,080.00
09.04.2019	1,725.00
09.04.2019	3,63,500.00
10.04.2019	22,305.00
10.04.2019	17,044.00
11.04.2019	9,804.00
11.04.2019	10,000.00
12.04.2019	81,220.00
18.04.2019	20,000.00
20.04.2019	20,710.00
20.04.2019	4,781.00
20.04.2019	27,901.00
25.04.2019	31,000.00
25.04.2019	56,250.00
26.04.2019	88,000.00
30.04.2019	47,000.00
06.05.2019	23,808.00
06.05.2019	4,272.00
06.05.2019	23,998.00
06.05.2019	22,920.00
06.05.2019	6,000.00

08.05.2019	3,003.00
08.05.2019	1,900.00
09.05.2019	11,20,000.00
16.05.2019	37,501.00
23.05.2019	1,50,000.00
30.05.2019	10,000.00
30.05.2019	1,00,000.00
30.05.2019	84,375.00
03.06.2019	10,035.00
03.06.2019	2,070.00
03.06.2019	2,967.00
03.06.2019	2,295.00
04.06.2019	454.00
04.06.2019	5,632.00
04.06.2019	5,760.00
11.06.2019	11,000.00
12.06.2019	5,300.00
14.06.2019	16,000.00
17.06.2019	18,000.00
18.06.2019	6,396.00
18.06.2019	6,888.00
18.06.2019	6,396.00
19.06.2019	6,888.00
19.06.2019	1.18
19.06.2019	10,400.00
21.06.2019	10,000.00
21.06.2019	27,901.00
21.06.2019	23,200.00
24.06.2019	18,290.00
26.06.2019	50,000.00
28.06.2019	15,540.00
01.07.2019	4,900.00
04.07.2019	1,50,000.00
04.07.2019	27,000.00
04.07.2019	1,38,000.00
08.07.2019	80,000.00
22.07.2019	73,750.00
29.07.2019	56,310.00
30.07.2019	26,500.00
01.08.2019	45,600.00
05.08.2019	1,50,000.00
06.08.2019	1,00,000.00
07.08.2019	2,80,000.00
07.08.2019	1,36,250.00
13.08.2019	1,40,625.00
13.08.2019	20,800.00
13.08.2019	50,000.00
13.08.2019	50,000.00
13.08.2019	20,000.00
13.08.2019	4,818.00



14.08.2019	13,560.00
14.08.2019	15,000.00
16.08.2019	1,00,000.00
16.08.2019	14,400.00
16.08.2019	34,600.00
16.08.2019	4,000.00
16.08.2019	6,000.00
17.08.2019	23,600.00
19.08.2019	22,200.00
23.08.2019	2,331.00
26.08.2019	13,400.00
28.08.2019	18,380.00
28.08.2019	90,000.00
29.08.2019	15,000.00
29.08.2019	41,500.00
31.08.2019	5,000.00
02.09.2019	27,901.00
02.09.2019	27,901.00
03.09.2019	1,020.00
03.09.2019	3,000.00
03.09.2019	50,000.00
03.09.2019	50,000.00
05.09.2019	5,000.00
12.09.2019	5,000.00
13.09.2019	13,90,000.00
25.09.2019	7,90,000.00
25.09.2019	6,00,000.00
11.10.2019	5,000.00
02.11.2019	5.00
05.11.2019	86,400.00
05.11.2019	7,560.00
11.11.2019	40,000.00
11.11.2019	7,560.00
23.12.2019	27,901.00
24.12.2019	1,05,000.00
07.01.2020	7,00,000.00
10.01.2020	7,00,000.00
10.01.2020	5,000.00
24.01.2020	42,900.00
30.01.2020	1,50,000.00
04.02.2020	50,000.00
05.02.2020	50,000.00
07.02.2020	50,000.00
07.02.2020	10,200.00
13.02.2020	3,150.00
13.02.2020	3,044.00
13.02.2020	4,986.00
13.02.2020	1,65,300.00
14.02.2020	2,00,000.00
17.02.2020	2,00,000.00



20.02.2020	5,20,000.00
20.02.2020	33,315.00
20.02.2020	2,00,000.00
20.02.2020	1,33,000.00
21.02.2020	2,20,000.00
24.02.2020	16,260.00
25.02.2020	1,00,000.00
25.02.2020	5,00,000.00
25.02.2020	50,000.00
25.02.2020	5,50,000.00
26.02.2020	3,564.00
26.02.2020	6,00,000.00
26.02.2020	64,200.00
29.02.2020	40,000.00
29.02.2020	40,000.00
29.02.2020	50,000.00
29.02.2020	6,606.00
29.02.2020	19,266.00
02.03.2020	18,796.20
03.03.2020	27,901.00
03.03.2020	13,476.00
04.03.2020	89,250.00
05.03.2020	31,974.00
12.03.2020	5,040.00
17.03.2020	50,000.00
18.03.2020	489.00
18.03.2020	2,733.00
18.03.2020	7,324.00
19.03.2020	10,323.00
19.03.2020	4,026.00
19.03.2020	1,200.00
23.03.2020	1,200.00
23.03.2020	715.00
23.03.2020	8,169.00
23.03.2020	6,306.00
23.03.2020	1,200.00
23.03.2020	6,306.00
23.03.2020	14,957.00
23.03.2020	4,160.00
31.02.2020	12,105.00
31.03.2020	2,235.00
1,48,42,499.38	

Add -Amount Paid in Pass Book but not in Cash Book

Bank Charges

Date	Amount
06.04.2019	255.60
08.04.2019	3,59,051.00
08.04.2019	3,000.00
08.04.2019	3,000.00
08.04.2019	2,000.00

1,11,06,081.92



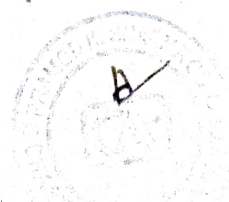
	08.04.2019	4,000.00
	08.04.2019	13,566.00
	08.04.2019	6,000.00
	08.04.2019	16,275.00
	08.04.2019	4,626.00
	08.04.2019	2,100.00
	08.04.2019	6,000.00
	08.04.2019	7,996.00
	08.04.2019	4,348.00
	08.04.2019	8,000.00
	08.04.2019	3,000.00
	08.04.2019	2,500.00
	08.04.2019	3,000.00
	08.04.2019	4,000.00
	08.04.2019	13,835.17
	08.04.2019	9,000.00
Bank Charges	08.04.2019	18.88
	09.04.2019	20,710.00
Bank Charges	09.04.2019	295.00
Bank Charges	16.04.2019	50.46
	29.04.2019	17.70
	10.05.2019	74.10
	15.05.2019	49.24
	24.05.2019	2.36
	24.05.2019	1.18
	24.05.2019	2.36
Cheque Return	06.06.2019	50,000.00
Bank Charges	06.06.2019	295.00
Cheque Return	07.06.2019	80,000.00
Bank Charges	07.06.2019	295.00
Bank Charges	10.06.2019	162.26
Bank Charges	12.06.2019	193.20
Challan	17.06.2019	7,889.00
Challan	17.06.2019	7,889.00
Challan	17.06.2019	1,29,260.00
Challan	17.06.2019	1,28,374.00
Challan	17.06.2019	1,34,216.00
Challan	17.06.2019	1,33,142.00
Challan	17.06.2019	1,34,329.00
Challan	17.06.2019	1,32,078.00
Challan	17.06.2019	1,50,357.00
Challan	17.06.2019	1,50,892.00
Challan	17.06.2019	1,50,892.00
Challan	17.06.2019	1,50,776.00
Challan	17.06.2019	1,51,379.00
Challan	17.06.2019	1,53,424.00
Challan	17.06.2019	1,54,798.00
Challan	17.06.2019	1,55,844.00
Challan	17.06.2019	1,55,971.00
Challan	18.06.2019	7,889.00



Challan	18.06.2019	7,889.00
Challan	18.06.2019	1,28,087.00
Challan	18.06.2019	1,30,814.00
Challan	18.06.2019	1,33,051.00
Challan	18.06.2019	1,33,879.00
Challan	18.06.2019	1,27,342.00
Challan	18.06.2019	1,32,078.00
Challan	18.06.2019	1,50,494.00
Challan	18.06.2019	1,51,198.00
Bank Charges	18.06.2019	59.00
Challan	19.06.2019	1,53,090.00
Challan	19.06.2019	1,53,378.00
Salary	19.06.2019	6,888.00
Bank Charges	19.06.2019	1.18
Cheque Return	20.06.2019	6,396.00
Cheque Return	20.06.2019	6,888.00
Cheque Return	20.06.2019	6,396.00
Bank Charges	20.06.2019	1.18
Bank Charges	20.06.2019	1.18
Bank Charges	20.06.2019	1.18
Challan	24.06.2019	1,54,373.00
Challan	24.06.2019	1,55,649.00
Challan	24.06.2019	1,55,462.00
Challan	24.06.2019	1,58,576.00
Challan	24.06.2019	1,56,741.00
Challan	24.06.2019	1,58,492.00
Challan	24.06.2019	1,56,093.00
Challan	24.06.2019	1,53,547.00
Challan	24.06.2019	1,61,715.00
Challan	24.06.2019	1,58,818.00
Bank Charges	25.06.2019	58.54
Cheque Return	26.06.2019	50,000.00
Cheque Return	26.06.2019	50,000.00
Bank Charges	26.06.2019	590.00
Bank Charges	28.06.2019	59.26
Cheque Return	02.07.2019	1,50,000.00
Bank Charges	03.07.2019	0.94
Bank Charges	04.07.2019	77.88
Bank Charges	10.07.2019	236.00
Bank Charges	15.07.2019	135.04
Bank Charges	29.07.2019	17.70
Cheque Return	02.08.2019	1,00,000.00
Bank Charges	02.08.2019	295.00
	13.08.2019	8,52,611.00
	23.08.2019	7,700.00
	23.08.2019	7,700.00
	23.08.2019	7,700.00
	23.08.2019	7,700.00
	23.08.2019	7,443.00
	26.08.2019	6,000.00



Bank Charges	26.08.2019	53.52
Bank Charges	28.08.2019	51.15
Bank Charges	02.09.2019	162.26
Cheque Return	03.09.2019	3,000.00
Bank Charges	03.09.2019	295.00
	06.09.2019	10,273.00
	07.09.2019	3,21,701.00
	07.09.2019	3,02,100.00
	07.09.2019	3,17,212.00
Cheque Return	13.09.2019	13,90,000.00
Bank Charges	13.09.2019	590.00
	16.09.2019	4,000.00
Bank Charges	17.09.2019	101.82
	25.10.2019	5,480.00
Bank Charges	29.10.2019	17.70
Cheque Return	31.10.2019	86,400.00
Cheque Return	31.10.2019	7,560.00
Bank Charges	31.10.2019	590.00
Cheque Return	05.11.2019	7,560.00
Bank Charges	05.11.2019	295.00
Bank Charges	06.11.2019	162.26
Cheque Return	07.11.2019	40,000.00
Bank Charges	07.11.2019	295.00
Bank Charges	04.12.2019	50.60
Bank Charges	17.12.2019	105.40
Bank Charges	19.12.2019	100.44
Cheque Return	19.12.2019	7,00,000.00
Cheque Return	19.12.2019	27,901.00
Bank Charges	19.12.2019	590.00
Bank Charges	01.01.2020	75.86
Cheque Return	07.01.2020	7,00,000.00
Bank Charges	07.01.2020	590.00
Bank Charges	10.01.2020	141.94
Bank Charges	13.01.2020	462.80
Bank Charges	26.01.2020	17.70
Bank Charges	27.01.2020	276.70
Bank Charges	03.02.2020	54.34
Bank Charges	05.02.2020	103.14
Bank Charges	10.02.2020	174.04
Bank Charges	11.02.2020	67.02
Bank Charges	13.02.2020	78.02
Bank Charges	14.02.2020	162.26
Cheque Return	15.02.2020	89,250.00
Bank Charges	17.02.2020	55.32
Bank Charges	19.02.2020	236.00
Bank Charges	20.02.2020	90.82
Bank Charges	25.02.2020	568.30
Bank Charges	27.02.2020	27.28
Bank Charges	03.03.2020	63.48
	04.03.2020	8,215.00



Bank Charges	05.03.2020	72.48
Bank Charges	16.03.2020	0.94
Bank Charges	17.03.2020	126.23
Bank Charges	18.03.2020	193.18
Bank Charges	21.03.2020	239.33
Cheque Return	23.03.2020	14,957.00
Bank Charges	23.03.2020	295.00
		1,11,06,081.92

Amount Difference In Payment Side

	Cash Book	Pass Book	
05.07.2019	41139	47,139.00	6,000.00
24.07.2019 & 30.07.2019	14404	14,408.00	4.00
13.08.2019	570886	5,70,885.93	(0.07)
23.08.2019	125160	1,25,160.30	0.30
23.08.2019	305560	3,05,560.02	0.02
23.08.2019	2400	2,399.98	(0.02)
30.08.2019	502069	5,02,068.93	(0.07)
28.08.2019	26729	26,728.00	(1.00)
19.03.2020 & 27.03.2020	176059	1,76,054.00	(5.00)

33. Bank - State Bank of India -079

Add -Amount paid In Pass Book but Not In Cash Book

Date	Amount	7,22,97,847.44
02.04.2019	5,38,858.00	
02.04.2019	2,98,717.89	
02.04.2019	1,91,893.62	
02.04.2019	5,46,866.00	
03.04.2019	11,354.00	
05.04.2019	6,602.00	
05.04.2019	34,526.00	
05.04.2019	77,542.00	
05.04.2019	52,401.00	
20.04.2019	4,000.00	
24.04.2019	26,201.00	
14.05.2019	2,81,496.00	
14.05.2019	52,06,796.00	
14.05.2019	8,38,470.00	
16.05.2019	5,351.00	
16.05.2019	5,350.00	
16.05.2019	5,350.00	
16.05.2019	5,351.00	
30.05.2019	9,31,921.00	
30.05.2019	1,84,740.00	
04.06.2019	17,019.00	
04.06.2019	1,714.00	
04.06.2019	12,502.00	



04.06.2019	25,148.00
06.06.2019	995.00
06.06.2019	65,219.00
06.06.2019	1,64,368.00
06.06.2019	10,692.00
06.06.2019	2,035.00
06.06.2019	11,882.00
06.06.2019	5,384.00
06.06.2019	15,471.00
06.06.2019	55,380.00
07.06.2019	7,736.00
07.06.2019	2,682.00
07.06.2019	27,690.00
07.06.2019	1,018.00
07.06.2019	5,940.00
07.06.2019	5,346.00
10.06.2019	32,834.00
10.06.2019	55,382.00
10.06.2019	2,036.00
10.06.2019	3,398.00
10.06.2019	9,894.00
10.06.2019	28,312.00
20.06.2019	13,165.00
20.06.2019	10,317.00
20.06.2019	11,236.00
20.06.2019	8,776.00
20.06.2019	12,896.00
20.06.2019	1,800.00
20.06.2019	1,800.00
03.07.2019	8,967.00
03.07.2019	72,166.00
03.07.2019	69,465.00
04.07.2019	69,446.00
04.07.2019	2,713.00
04.07.2019	34,733.00
04.07.2019	5,395.00
09.07.2019	69,466.00
10.07.2019	2,619.00
11.07.2019	10,06,546.00
11.07.2019	7,967.00
25.07.2019	1,37,109.00
25.07.2019	27,060.00
02.08.2019	37,362.00
02.08.2019	2,579.00
02.08.2019	39,336.00
16.08.2019	94,962.00
16.08.2019	1,50,548.00
20.08.2019	2,29,776.00
21.08.2019	6,955.00
21.08.2019	1,50,997.00



21.08.2019	1,15,278.00
21.08.2019	47,667.00
21.08.2019	19,666.00
21.08.2019	48,523.00
31.08.2019	7,988.00
31.08.2019	12,450.00
04.09.2019	11,600.00
04.09.2019	12,626.00
04.09.2019	5,958.00
04.09.2019	13,089.00
04.09.2019	15,313.00
04.09.2019	1,732.00
05.09.2019	14,852.00
05.09.2019	12,654.00
05.09.2019	1,49,648.00
05.09.2019	29,550.00
05.09.2019	10,682.00
05.09.2019	4,911.00
05.09.2019	5,466.00
05.09.2019	22,643.00
05.09.2019	5,800.00
05.09.2019	6,544.00
05.09.2019	9,055.00
05.09.2019	17,009.00
05.09.2019	10,932.00
05.09.2019	17,913.00
05.09.2019	10,933.00
05.09.2019	45,308.00
05.09.2019	13,089.00
05.09.2019	9,823.00
05.09.2019	11,599.00
09.09.2019	3,463.00
13.09.2019	32,37,073.00
16.09.2019	17,53,507.00
26.09.2019	2,87,867.53
26.09.2019	53,855.00
05.10.2019	14,331.00
24.10.2019	3,37,144.00
25.10.2019	3,75,571.00
25.10.2019	21,34,436.82
25.10.2019	42,05,169.00
25.10.2019	20,67,175.00
25.10.2019	15,33,107.00
25.10.2019	2,53,004.00
26.10.2019	5,12,705.00
28.10.2019	2,27,505.00
04.11.2019	1,02,082.00
04.11.2019	77,134.00
11.11.2019	9,46,619.00
11.11.2019	4,18,883.00



16.11.2019	1,27,820.00
18.11.2019	11,584.00
21.11.2019	9,95,280.00
20.12.2019	1,16,966.00
20.12.2019	79,40,152.00
20.12.2019	16,593.58
20.12.2019	4,79,665.00
20.12.2019	21,86,759.00
20.12.2019	1,69,566.00
21.12.2019	33,187.00
21.12.2019	15,959.00
21.12.2019	4,200.00
03.01.2020	1,58,150.00
10.01.2020	1,37,875.00
04.02.2020	17,28,210.00
04.02.2020	34,05,268.00
07.02.2020	1,407.00
07.02.2020	67,425.00
07.02.2020	3,61,256.00
10.02.2020	20,89,114.00
10.02.2020	7,26,469.00
10.02.2020	12,57,073.00
11.02.2020	15,21,453.00
18.02.2020	4,01,970.00
18.02.2020	1,20,595.00
19.02.2020	1,90,861.00
19.02.2020	1,46,697.00
26.02.2020	2,00,000.00
28.02.2020	3,696.00
28.02.2020	11,94,718.00
28.02.2020	2,98,723.00
04.03.2020	2,67,156.00
05.03.2020	18,01,532.00
05.03.2020	3,30,838.00
12.03.2020	42,417.00
12.03.2020	6,87,104.00
12.03.2020	649.00
16.03.2020	6,597.00
16.03.2020	1,674.00
16.03.2020	5,37,497.00
16.03.2020	17,35,632.00
16.03.2020	837.00
18.03.2020	19,998.00
19.03.2020	10,080.00
20.03.2020	99,767.00
20.03.2020	24,530.00
20.03.2020	21,300.00
28.03.2020	8,643.00
28.03.2020	10,020.00
28.03.2020	4,45,107.00



31.03.2020	45,886.00
31.03.2020	48,242.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	46,601.00
31.03.2020	49,642.00
31.03.2020	3,59,125.00
31.03.2020	49,642.00
31.03.2020	49,642.00
31.03.2020	3,57,345.00
31.03.2020	3,55,212.00
31.03.2020	3,68,767.00
31.03.2020	3,70,718.00
31.03.2020	3,51,044.00
31.03.2020	3,70,267.00
31.03.2020	4,95,820.00
31.03.2020	72,997.00
31.03.2020	46,788.00
31.03.2020	44,728.00
31.03.2020	8,84,043.00
31.03.2020	1,02,882.00
31.03.2020	44,933.00
31.03.2020	45,301.00
31.03.2020	46,533.00
31.03.2020	45,995.00
31.03.2020	46,203.00
31.03.2020	1,22,484.00
31.03.2020	46,632.00
31.03.2020	45,006.00
31.03.2020	30,00,000.00
31.03.2020	3,41,736.00
7,22,97,847.44	

Amount Difference In Payment Side

	Cash Book	Pass Book	
04.05.2019	27,77,641.00	27,82,517.00	4,876.00
08.05.2019	13,89,911.11	13,90,011.11	100.00
09.05.2019	12,80,000.00	12,75,000.00	(5,000.00)
13.05.2019	1,53,850.00	1,55,850.00	2,000.00



13.05.2019	928.00	925.00	(3.00)
20.05.2019	5,69,117.00	5,61,476.00	(7,641.00)
24.05.2019	6,32,356.00	6,32,355.50	(0.50)
27.05.2019	13,52,152.00	13,52,044.00	(108.00)
14.06.2019	49,57,753.00	49,57,752.00	(1.00)
08.08.2019	6,09,052.00	6,09,051.00	(1.00)
09.08.2019	19,97,375.00	19,97,395.00	20.00
08.08.2019	4,59,501.00	4,59,500.83	(0.17)
23.09.2019	36,64,483.00	36,63,811.00	(672.00)
15.10.2019	26,20,056.00	26,19,500.00	(556.00)
15.10.2019	43,887.00	44,363.00	476.00
10.10.2019	94,59,801.00	94,59,791.00	(10.00)
16.10.2019	1,99,610.00	1,99,716.00	106.00
25.10.2019	20,31,905.00	20,31,905.23	0.23
02.11.2019	1,82,866.00	1,85,866.00	3,000.00
19.12.2019	32,18,475.00	32,18,432.00	(43.00)
03.01.2020	1,72,130.00	1,72,067.00	(63.00)
09.01.2020	1,07,678.00	1,07,228.00	(450.00)
15.01.2020	19,46,330.00	19,57,581.00	11,251.00
16.01.2020	7,92,636.00	8,11,911.00	19,275.00
27.01.2020	9,72,851.00	9,72,850.00	(1.00)
27.01.2020	1,07,936.00	7,936.00	(1,00,000.00)
30.01.2020	49,75,845.00	49,82,283.00	6,438.00
10.02.2020	4,462.00	4,464.00	2.00
11.02.2020	22,17,865.00	22,17,869.00	4.00
29.02.2020	9,99,052.00	10,00,000.00	948.00
04.02.2020	52,43,483.00	52,43,478.00	(5.00)
10.02.2020	4,462.00	4,464.00	2.00
03.03.2020	1,73,078.00	1,73,536.00	458.00

Amount Difference In Receipt Side

	Cash Book	Passs Book	
19-Aug	3,12,69,653.00	3,16,22,088.00	(3,52,435.00)
19-Sep	1,87,92,025.00	1,90,56,969.00	(2,64,944.00)
19-Oct	2,08,05,213.00	1,19,26,437.00	88,78,776.00
19-Nov	1,02,00,826.00	1,90,81,241.00	(88,80,415.00)
19-Dec	82,29,326.00	82,64,013.00	(34,687.00)
19-Jan	1,21,33,676.00	1,22,91,826.00	(1,58,150.00)

Less - Amount received in Pass Book But Not In Cash Book

Date	Amount	
04.04.2019	4,000.00	
21.05.2019	2,000.00	
21.05.2019	5,000.00	
14.06.2019	172.00	
	11,172.00	(11,172.00)

Less- Amount Paid in Cash Book but Not In Pass Book

Date	Amount	
04.04.2019	86,227.00	(8,27,56,774.80)



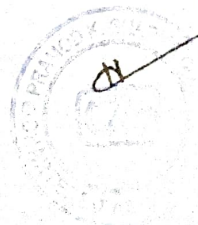
04.04.2019	43,113.00
04.04.2019	59,055.00
04.04.2019	13,686.00
08.05.2019	10,692.00
08.05.2019	5,346.00
08.05.2019	17,019.00
08.05.2019	9,894.00
09.05.2019	2,035.00
09.05.2019	1,018.00
09.05.2019	1,714.00
09.05.2019	2,036.00
13.05.2019	11,882.00
13.05.2019	5,940.00
13.05.2019	12,502.00
13.05.2019	3,398.00
14.05.2019	995.00
14.05.2019	450.00
14.05.2019	899.00
16.05.2019	38,76,796.00
16.05.2019	13,50,000.00
16.05.2019	83,916.00
16.05.2019	1,58,916.00
16.05.2019	76,400.00
19.05.2019	4,485.00
19.05.2019	2,232.00
19.05.2019	28,312.00
24.05.2019	15,471.00
24.05.2019	7,736.00
24.05.2019	25,148.00
27.05.2019	8,89,648.00
27.05.2019	55,380.00
27.05.2019	55,382.00
27.05.2019	27,690.00
27.05.2019	65,219.00
27.06.2019	5,395.00
27.06.2019	2,713.00
27.06.2019	8,967.00
28.06.2019	69,465.00
28.06.2019	69,466.00
28.06.2019	34,733.00
28.06.2019	72,166.00
05.07.2019	39,336.00
05.07.2019	37,362.00
05.07.2019	19,666.00
05.07.2019	1,15,278.00
11.07.2019	8,07,503.00
18.07.2019	2,579.00
18.07.2019	6,955.00
18.07.2019	1,444.00
24.07.2019	1,50,548.00



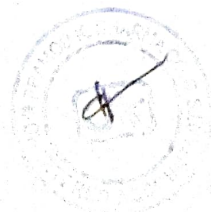
24.07.2019	5,45,142.00
24.07.2019	37,668.00
24.07.2019	94,962.00
24.07.2019	57,523.00
24.07.2019	2,08,230.00
24.07.2019	84,771.00
24.07.2019	89,386.00
24.07.2019	64,971.00
24.07.2019	32,899.00
24.07.2019	88,644.00
24.07.2019	76,946.00
24.07.2019	85,301.00
24.07.2019	11,17,410.00
24.07.2019	4,000.00
24.07.2019	6,73,612.00
24.07.2019	47,908.00
24.07.2019	7,71,454.00
24.07.2019	1,44,897.00
24.07.2019	2,15,141.00
24.07.2019	38,557.00
24.07.2019	91,558.00
24.07.2019	95,310.00
24.07.2019	64,688.00
24.07.2019	1,48,139.00
24.07.2019	77,359.00
24.07.2019	5,37,324.00
24.07.2019	47,818.00
24.07.2019	89,281.00
24.07.2019	48,523.00
24.07.2019	1,50,997.00
30.07.2019	1,04,423.00
30.07.2019	1,17,145.00
30.07.2019	3,776.00
07.08.2019	9,823.00
07.08.2019	5,958.00
07.08.2019	4,911.00
07.08.2019	14,852.00
08.08.2019	13,089.00
08.08.2019	6,544.00
08.08.2019	13,089.00
08.08.2019	12,654.00
13.08.2019	37,258.00
13.08.2019	45,308.00
13.08.2019	12,626.00
13.08.2019	22,644.00
13.08.2019	53,854.00
20.08.2019	38,243.00
22.08.2019	17,913.00
22.08.2019	15,313.00
22.08.2019	9,055.00



22.08.2019	29,549.00
28.08.2019	3,200.00
28.08.2019	3,000.00
28.08.2019	7,77,744.00
28.08.2019	37,609.00
28.08.2019	44,876.00
30.08.2019	44,340.00
31.08.2019	35,51,959.00
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26.09.2019	47,200.00
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24.10.2019	18,286.00
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26.10.2019	2,400.00
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20.12.2019	76,400.00
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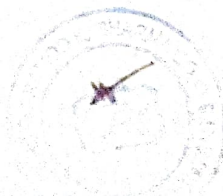
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29.02.2020	59,000.00
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29.02.2020	25,000.00
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29.02.2020	4,000.00



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16.03.2020	18,500.00
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16.03.2020	31,500.00
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20.03.2020	1,743.00
20.03.2020	8,725.00
20.03.2020	3,130.00
20.03.2020	2,125.00
20.03.2020	5,270.00
20.03.2020	4,150.00



20.03.2020	11,700.00
20.03.2020	3,970.00
20.03.2020	13,650.00
20.03.2020	2,175.00
20.03.2020	23,474.00
20.03.2020	3,000.00
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31.03.2020	1,97,985.00
31.03.2020	19,350.00



31.03.2020	79,000.00
31.03.2020	81,000.00
31.03.2020	17,400.00
31.03.2020	48,568.80
31.03.2020	9,912.00
31.03.2020	44,677.00
31.03.2020	971.00
31.03.2020	486.00
31.03.2020	8,84,043.00
31.03.2020	72,997.00
31.03.2020	4,45,107.00
31.03.2020	8,643.00
31.03.2020	3,41,736.00
31.03.2020	46,286.00
31.03.2020	31,718.00
31.03.2020	10,684.00
31.03.2020	53,926.00
31.03.2020	22,050.00
31.03.2020	1,17,174.00
31.03.2020	96,460.00

8,27,56,774.80

Add -Amount receipt In Cash Book But Not In Pass Book

Adjustment
Cheque Return
Cheque Return
Cheque Return
Cheque Return
Cash
Cheque Return

Date	Amount
04.07.2019	76,474.00
11.11.2019	2,34,661.00
06.12.2019	30,000.00
27.12.2019	2,00,000.00
01.01.2020	1,46,942.00
03.01.2020	1,265.00
30.01.2020	2,00,000.00
	8,89,342.00

8,89,342.00

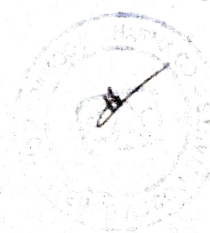
Totalling Mistake in Payment Side

Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake

Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake

Date	Amount
04.04.2019	40,000.00
04.05.2019	1,000.00
09.05.2019	1,56,601.00
14.05.2019	0.18
NA	19,724.00
13.08.2019	1,000.00
18.09.2019	40,335.00
26.09.2019	70.00
01.10.2019	1,00,00,000.00
23.10.2019	2,040.00
02.11.2019	1,000.00
10.12.2019	16,816.00
11.02.2020	1.00
02.03.2020	12,73,170.00

(1,28,08,690.18)



31.03.2020	79,000.00
31.03.2020	81,000.00
31.03.2020	17,400.00
31.03.2020	48,568.80
31.03.2020	9,912.00
31.03.2020	44,677.00
31.03.2020	971.00
31.03.2020	486.00
31.03.2020	8,84,043.00
31.03.2020	72,997.00
31.03.2020	4,45,107.00
31.03.2020	8,643.00
31.03.2020	3,41,736.00
31.03.2020	46,286.00
31.03.2020	31,718.00
31.03.2020	10,684.00
31.03.2020	53,926.00
31.03.2020	22,050.00
31.03.2020	1,17,174.00
31.03.2020	96,460.00
8,27,56,774.80	

Add - Amount receipt In Cash Book But Not In Pass Book

Adjustment
Cheque Return
Cheque Return
Cheque Return
Cheque Return
Cash
Cheque Return

Date	Amount
04.07.2019	76,474.00
11.11.2019	2,34,661.00
06.12.2019	30,000.00
27.12.2019	2,00,000.00
01.01.2020	1,46,942.00
03.01.2020	1,265.00
30.01.2020	2,00,000.00
8,89,342.00	

8,89,342.00

Totalling Mistake in Payment Side

Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake

Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake
Totalling mistake

Date	Amount
04.04.2019	40,000.00
04.05.2019	1,000.00
09.05.2019	1,56,601.00
14.05.2019	0.18
NA	19,724.00
13.08.2019	1,000.00
18.09.2019	40,335.00
26.09.2019	70.00
01.10.2019	1,00,00,000.00
23.10.2019	2,040.00
02.11.2019	1,000.00
10.12.2019	16,816.00
11.02.2020	1.00
02.03.2020	12,73,170.00

(1,28,08,690.18)



Totalling mistake	07.03.2020	10,00,000.00
Totalling mistake	31.03.2020	2,56,933.00
		1,28,08,690.18

Totalling Mistake in Receipt Side

Date	Amount
30.04.2019	10,089.00
05.05.2019	35.00
08.05.2019	0.11
04.06.2019	40,000.00
14.06.2019	48,48,000.00
17.06.2019	1,00,000.00
12.07.2019	42,000.00
22.07.2019	10,000.00
23.07.2019	3,000.00
24.07.2019	9,57,851.00
29.07.2019	1,73,600.00
05.08.2019	10,000.00
13.08.2019	89,200.00
26.08.2019	84,526.00
11.09.2019	13,90,000.00
01.10.2019	9,888.00
04.11.2019	1.00
07.11.2019	50.00
18.11.2019	1,00,000.00
29.11.2019	11,13,000.00
11.12.2019	16,816.00
01.01.2020	2,75,125.00
09.01.2020	750.00
17.01.2020	4,000.00
24.01.2020	47,643.00
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06.03.2020	50,000.00
	93,75,673.11

93,75,673.11

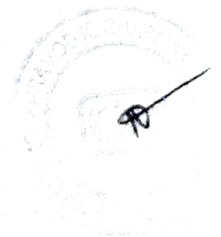
Closing Balance As Per Cash Book

15,77,75,037.20

15,77,75,037.00

0.20

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् शहडोल
जिला-शहडोल (म.प्र.)



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- SHAHDOL
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

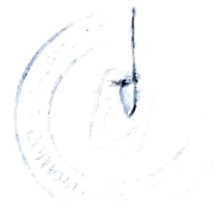
Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2018-19	2019-20			
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	45.49	25.00	-45.04%	Tax collection has decreased	Council Should take strict action for moving this poorness in collection of revenue.
b.	Consolidated Tax	13.60	9.20	-32.35%	Tax collection has decreased	Council Should take strict action for moving this poorness in collection of revenue.
c.	Development Tax	10.01	6.00	-40.06%	Tax collection has decreased	Council Should keep on working towards increase the collection of revenue to maintain a high growth rate in the up coming years.
d.	Education Cess	8.86	5.77	-34.88%	Tax collection has decreased	Council Should keep on working towards increase the collection of revenue to maintain a high growth rate in the up coming years.
	TOTAL (A)	77.96	46			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	214.37	217.52	1.47%	Rent collection has increased.	Council should keep efforts for regular recovery.
b.	Water Tax	37.92	45.71	20.54%	Collection of Water Tax Revenue has increased.	Council Should keep on working towards collection of revenue to maintain a high growth rate in the up coming year.
d.	Other Fees & Taxes	67.28	80.00	18.91%	Other collections have increased.	Council should pay attention towards it to increase more collection.
	TOTAL (B)					

GRANT TOTAL (A) + (B) 77.96 45.97



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Refer- Observation Sheet	01. Some bills were found without proprietor's signatures and CST number. (For more details Refer Observation sheet)	01. Council should properly maintain the vouchers with all regards. 02. Voucher must be signed by the officer. 03. Council should take proper valid bill.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	01. Grant Register was prepared but some irregularities were found in respect of book keeping. 02. All departments had some issues in regards of book keeping (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was no any FDR in the ULB.	While Auditing, we found there were no any FDR in the ULB. (For more details Refer Observation sheet)	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely if FDR is made.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. All the Tenders have followed	01. All the Tenders have followed competitive tendering procedures. (For more details Refer Observation sheet)	Proper Files should be maintained for Tenders & Bids.



6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature (therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received. [For more details Refer Observation sheet]	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	67.09%	No Such Major Observation found	The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	35.99%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.

Date :

Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant



नगरपालिका अधिकारी
नगरपालिका परिसर शहडोल
जिला-शहडोल (म.प्र.)