PRAMOD K. SHARMA & CO.
Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041 Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL JAWAR, DISTRICT SEHORE (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. Ouraudit 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, the said accounts give a true and fair view in respect ofReceipt & Payment Account for the year ending as on 31st March 2020.

Date:-
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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

MUNICIPAL COUNCIL JAWAR

AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected 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, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- There are No FDR's during the Year.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
    - TDS is not deducted on Some Bills.
    - Some bills are found on rough paper and date is also not mention on it.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries is done.
- Expect Cash book, neither register has maintained properly.
- There are no any Advances given to the employee During the Year..
- Bank reconciliation statement has not been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Fixed Assets is not prepared and we inform to CMO about the Register.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- While Auditing we found there are ONE FDR's in this ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries are not Applicable on this ULB .

Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.

- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has not received any grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken.
- 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 use for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.
CHARTERTED ACCOUNTANT

Date:
Place: Bhopal

Pramod k Sharma
(Partner)
Mem. No. 076883

MUNICIPAL COUNCIL JAWAR

RECEIPTS AND PAYMENTS ACCOUNT

For the period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	24,911,292	10,340,937				
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	1,603,615	764,113	210	Establishment Expenses	1,440,674	2,903,771
120	Assigned Revenues & Compensations	9,355,805	9,423,736	220	Administrative Expenses	1,931,150	2,043,833
130	Rental income from Municipal Properties	217,973	202,763	230	Operations and Maintenance	3,278,581	3,671,754
140	Fees & User Charges	299,756	86,027	240	Interest & Finance Charges	2,502	3,925
150	Sale & Hire Charges	20,520	106,080	250	Programme Expenses	155,580	263,512
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	19,950,000	70,250,000
170	Income from Investments	-	-	270	Purchase of Stores		
171	Interest Earned	470,393	828,733	271	Miscellaneous expenses		
180	Other Income	46,576	-	285	Prior period		
	Non-Operating Receipts :				*Non-Operating Payments:*		
				331	*Unsecured Loan*	433,386	453,845
				340	Refund of Deposits	25,007	178,859
330	*Loans Received*			35020	Recoveries Payable	1,063,748	902,217
340	*Deposits Received*	-	19,146				
320	*Grants and contribution for specific purposes*	24,606,368	95,944,780	35011	Employee Liabilities	12,290,170	6,127,694
350	*Other Liabilities*	132,643	38,267	35010	Creditors	15,062,983	4,391,267
35090-01	*Sale proceeds from Assets*			35080	Other Miscellaneous	46,780	10,067
35090-02	*Realisation of Investment - General Fund*			36010	Provisions for Expense	153,486	360,960
35090-02	*Realisation of Investment - Other Funds*			410	Acquisition / Purchase of Fixed Assets	113,060	
341	*Deposit works*			412	Capital Work in Progress		
35041	*Revenue Collected in Advance*			420	Investments - General Fund		
				421	Investments - Other Funds		
	Loans & Advances to Employees (recovery)			430	Stock in Hand		
431	*Subdry debtores*			460	Loans, Advances & Deposits	1,461,141	1,281,587
				440	Prepaid Expenses		
					Closing Balances # Cash balances including Imprest Balances with	4,256,693	24,911,292
	TOTAL	**61,664,941**	**117,754,582**		**TOTAL**	**61,664,941**	**117,754,582**

For Municipal Council JAWAR

Chief Municipal Officer

Accounts Officer

MUNICIPAL COUNCIL JAWAR
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	1,783,102	1,215,899
	Assigned Revenues & Compensation	IE-2	9,355,805	9,423,736
	Rental Income from Municipal Properties	IE-3	274,005	273,340
	Fees & User Charges	IE-4	299,756	86,027
	Sale & Hire Charges	IE-5	20,520	106,080
	Revenue Grants, Contributions & Subsidies	IE-6	45,304,325	85,608,681
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	470,393	828,733
	Other Income	IE-9	46,576	-
	Total - INCOME		**57,554,482**	**97,542,496**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	13,387,764	9,541,402
	Administrative Expenses	IE-11	2,678,523	2,077,149
	Operations & Maintenance	IE-12	14,843,030	7,713,540
	Interest & Finance Expenses	IE-13	2,502	3,925
	Programme Expenses	IE-14	155,580	263,512
	Revenue Grants, Contributions & subsidies	IE-15	19,950,000	70,250,000
	Provisions & Write off	IE-16	-	-
	Tranfer to Activity Fund		-	
	Depreciation		6,861,847	7,452,074
	Total - EXPENDITURE		**57,879,247**	**97,301,602**
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(324,766)	240,894
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(324,765.50)**	**240,894**
F	**Less: Transfer to Reserve Funds**		1,273	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(326,039)**	**240,894**

For Municipal Council JAWAR

Chief Municipal Officer **Accounts Officer**

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	702,201	482,510
11002	Water tax	784,510	351,200
11003	Sewerage Tax	83,845	51,523
11004	Conservancy Tax	84	-
11005	Lighting Tax		189
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax	3,770	4,545
11011	Advertisement tax	-	
11012	Pilgrimage Tax		
11013	Export Tax	74,000	129,000
11051	Octroi & Toll	-	
11080	Other taxes	134,692	196,932
	Sub-total	**1,783,102**	**1,215,899**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,783,102**	**1,215,899**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	239,000	22,440
12020	Compensation in lieu of Taxes / duties	9,116,805	9,401,296
12030	Compensations in lieu of Concessions	-	
	Total assigned revenues & compensation	**9,355,805**	**9,423,736**

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	273,535	273,340
13020	Rent from Office Buildings		
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	470	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**274,005**	**273,340**

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	
14011	Licensing Fees	1,500	
14012	Fees for Grant of Permit	-	861
14013	Fees for Certificate or Extract	5,208	6,045
14014	Development Charges	-	445
14015	Regularization Fees	1,754	5,000
14020	Penalties and Fines	8,100	9,448
14040	Other Fees	234,297	37,751
14050	User Charges	37,197	26,477
14060	Entry Fees	-	
14070	Service / Administrative Charges	11,700	
14080	Other Charges	-	
	Sub-Total	**299,756**	**86,027**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**299,756**	**86,027**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	15,020	81,760
15012	Sale of stores & scrap	-	
15030	Sale of Others		
15040	Hire Charges for Vehicles	500	4,320
15041	Hire Charges for Equipment	5.000	20,000
	Total Income from Sale & Hire charges - income head-wise	**20,520**	106,080

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	45,304,325	85,608,681
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**45,304,325**	85,608,681

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	470,393	828,733
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**470,393**	828,733

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		-
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	46,576	-
	Total Other Income	**46,576**	-

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	13,123,928	9,083,522
21020	Benefits and Allowances	201,006	374,414
21030	Pension	62,830	-
21040	Other Terminal & Retirement Benefits	-	83,466
	Total establishment expenses	**13,387,764**	9,541,402

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	32,000
22011	Office maintenance	74,393	52,421
22012	Communication Expenses	41,996	64,518
22020	Books & Periodicals	3,000	10,195
22021	Printing and Stationery	286,243	369,372
22030	Traveling & Conveyance	593,950	455,208
22040	Insurance	30,381	41,970
22050	Audit Fees	41,300	35,400
22051	Legal Expenses	5,500	41,000
22052	Professional and other Fees	921,027	398,253
22060	Advertisement and Publicity	668,363	555,652
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	12,370	21,160
	Total administrative expenses	**2,678,523**	2,077,149

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	2,590,805	2,027,806
23020	Bulk Purchases	978,514	-
23030	Consumption of Stores	-	-
23040	Hire Charges	298,893	26,350
23050	Repairs & maintenance -Infrastructure Assets	5,683,567	1,620,617
23051	Repairs & maintenance - Civic	1,820,223	991,346
23052	Repairs & maintenance - Buildings	58,866	2,700
23053	Repairs & maintenance - Vehicles	344,692	109,755
23054	Repairs & maintenance - Furnitures	23,300	24,227
23055	Repairs & maintenance - Office Equipments	78,570	52,291
23056	Repairs & maintenance - Electrical Appliances	880	-
23059	Repairs & maintenance - Others	-	
23080	Other operating & maintenance expenses	2,964,720	2,858,448
	Total operations & maintenance	**14,843,030**	7,713,540

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	2,502	3,925
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**2,502**	3,925

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	123,770	49,452
25020	Own Programs	-	214,060
25030	Share in Programs of others	31,810	
	Total Programme Expenses	**155,580**	263,512

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**	19,950,000	70,250,000
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	**19,950,000**	70,250,000

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	-	
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income	-	
18510	Taxes	-	
18520	Other - Revenues	-	
18530	Recovery of revenues written off		
18540	Other income		
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	
28560	Refund of Other Revenues		
28580	Other Expenses		
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)		-

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

NAME OF ULB : - MUNICIPAL COUNCIL JAWAR
NAME OF AUDITOR :-PRAMOD K. SHARMA & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.				
1	Audit of Revenue	2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	224,841.00	380,981.00	69.44%	Revenue collection by MC was Positive in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
b.	Consolidated Tax	136,060.00	351,799.00	158.56%	Revenue collection by MC was Negative in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
c.	Devlopment Tax	53,399.00	89,257.00	67.15%	Revenue collection by MC was Negative in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
d.	Eduction Cess	2,025.00	5,659.00	179.46%	Revenue collection by MC was Negative in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
	TOTAL (A)	416,325.00	827,696.00			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	202,763.00	217,973.00	7.50%	Revenue collection by MC was Positive in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
b.	Water Tax	162,531.00	614,220.00	277.91%	Revenue collection by MC was Positive in comparision with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfullnes of the council
c.	Solid Wastage Management					
d	Other Tax / Fees					
	TOTAL (B)	**365,294.00**	**832,193.00**			
	GRANT TOTAL (A) + (B)	**781,619.00**	**1,659,889.00**			

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. All Voucher are found with signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. All Voucher are found at the time of Audit.	There were some discrepancies observed, they are as follow : • Some bills were found on rough paper and date has also not mentioned on it. **{ For more details Refer Observation sheet }**	01. Council should properly follow the purchase rules. 03. Council should purchase material through registered dealer and through proper vaild bill. 04.Sanctioned letter
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not papered by the council	01. Some Record are not Prepared & Maintained by the ULB :- • Income & Expenditure Account • SD Register 02. Bank reconciliation statement has been prepared by Municipal Council.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines. 02. Council must be maintained Charges register and data base of Employees.
4	Audit of FDR/TDR	..	01. NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest. 02.This FDR is not renwal time to time	Council has adviced to FDR' s are renewal time to time.

5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received. { FOR MORE DETAILS REFER OBSERVATION SHEET}	Record of Tender File & wids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Incomplete. 02. Grant Register was not issued for the Store Department. 03. Some Payments were made more than grant amount received.	01. Grant Register was found without detail of opening balances, closing balances & amount which was paid excess was adjusted with which head. 02. We examine all the grants receive from the State government and its utilization. 04.Neither Assets/Physical Infrastructure has been generated out of Loan taken. 05. 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 use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of funds from Capital Receipt/Grants/Loans to revenue expenditure and from one scheme /project to	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.	No any fund diverson was found	Council must not use any fund other than objective which was sanctioned for

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.	597.46%	Revenue expenses are very high in comparation of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	36.00%	Capital expenditures occupied very much part of expenditures	Low value of capital expenses are indicators of less development so council should maintain it high
	Whether all the temporary advance have been fully recovered or not.	we didn't found any advance given	we didn't found any advance given	council should maintain it
	Whether bank reconciliation statements is being regularly prepared	yes	bank reconcilation statement is being regularly prepared	council should maintain it

For **PRAMOD K. SHARMA & CO.**
CHARTERED ACCOUNTANTS

Date:-
Place:-Bhopal

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

JAWAR 2019-20

CRS

Cash Book Balance		4,225,183.70		
Totaling mistake		31,509.42		
17-05-17	(9,919.58)			
11-08-17	530.00			
27-07-18	43,000.00			
16-08-18	(1,800.00)			
29-09-18	(1.00)			
04-11-19	(300.00)			
	-			
Tally 31-3-2020 Balance		4,256,693.12	4,256,693.12	4,225,183.70
			-	0