

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



**MUNICIPAL CORPORATION
PATHANKOT**

**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR
2025-26**



**PIYUSH MAHAJAN & ASSOCIATES
CAMPBELL ROAD, BACKSIDE KALI MATA MANDIR
PATHANKOT - 145001**

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



Dated: October 10, 2026

TO
MUNICIPAL CORPORATION
PATHANKOT

Sub: Internal audit report for the period from 1st Apr 2025 to 31st March 2026.

We have conducted internal audit of Municipal Corporation Pathankot for Financial year ending as on 31.03.2026 & we are highlighting certain points in this regard in the report. The Scope of the internal audit was checking the efficiency & effectiveness of the internal controls and verification of related records. Further we have given recommendations for rectifying / strengthening the same as follows:

We believe that the given recommendations shall improve the existing controls. Further we hope that these recommendations are implemented as early as possible. We thank the management for their cooperation in conduct of this audit. Should there be any clarifications the management is free to revert to us.

Thanking you

For Piyush Mahajan & Associates
Chartered Accountants
FRN - 028669N

Piyush Mahajan
Partner
M. No. - 535190



H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2025 TO 31.03.2026

To
MUNICIPAL CORPORATION
PATHANKOT

1. Introduction

This Internal Audit Report is prepared for the Municipal Corporation of Pathankot for the Financial Year 2025-26, covering the period from April 1, 2025, to March 31, 2026. The audit was conducted in accordance with the guidelines issued by the applicable statutory requirements under the Punjab Municipal Corporation Act, 1976, and other relevant regulations. The objective of the audit was to evaluate the financial and operational processes, ensure compliance with legal and regulatory frameworks, and assess the effectiveness of internal controls.

2. Scope of Audit & Procedures

The following are various areas where more emphasis is laid out for the purpose of verification:

a. Cash Collection & Bank Arrangements:

Income received through the bank and at each cash office is adequately recorded. Cash and records of receipts are transferred promptly to the treasury. All cash / bank transfers are adequately recorded and witnessed. Payments from/to bank accounts are adequately controlled. All income streams are reviewed at least quarterly. However while conducting Internal Audit for the FY 2025-26, we found significant amount of transactions credited in the Bank account but no effects for such transaction have been in the cash book. Therefore, in order to state true & fair view of financial statements, Bank Reconciliations Statements have been prepared for each month. The recorded transactions, assets and liabilities have been properly classified and recorded in the organization's financial records.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



b. Income and Debtor Arrangements:

All income and debtors relevant to the period of review have been recorded. The same have been taken into books of account as provided and verified by the management. Source documents used for tax calculations are adequate and properly authenticated. All income has been raised in accordance with established laws and regulations. Taxes raised are done in accordance with relevant statutory provisions except for payment of GST. GST is levied on certain incomes accrued to Municipal Corporation and the same is being collected on timely basis but such GST collected is not being deposited with concerned Department on due date. GST so collected shall be deposited by the 20th day of the following month. Outstanding debtors are periodically verified to source records to ensure the debt remains valid.

c. Payroll and Expense Arrangements:

All payments relevant to the period of review have been recorded. All recorded payments, and transactions to which they relate, actually occurred and were relevant to the period of review. All payments are in accordance with relevant legislation and other specific requirements. The deductions from payroll (e.g. income tax, provident fund) have been calculated in accordance with existing legislation.

d. Inventory and Fixed Assets Arrangements:

As corporation does not deal with any products, implied there from closing stock has been taken as Nil. All Fixed Assets are held securely. Fixed Assets are periodically verified to ensure they exist. **However, the no impairment or depreciation have been provided for the same.** Differences are properly investigated. Fixed Assets are periodically verified. Asset verification considers the present state and usefulness of the asset against its present value and ensures the asset's valuation is in accordance with the legislation. However, certain Vouchers could not found in the records.

e. Status of Statutory Compliances

We have discussed with the accountant in regard to statutory compliances which are applicable to the Urban Local Bodies like TDS, Commercial Tax, Labour Welfare Cess, Royalty etc. It is noticed that provisions TDS is not being complied with properly. However, there are certain pensioners whose TDS is liable to be deducted, but not being deducted.. ULBs staff are not well aware about the statutory compliances in respect of provisions of

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



EPF and not regular in return filling, which may lead a huge revenue loss to the ULBs in the future.

f. Knowing other Processes:

Other than above mentioned things, we have discussed about various things which are as below:

- Process of Advance to contractor and their refund
- Process of employee advance and their refund
- Grants allocation and their use

g. Miscellaneous:

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation Pathankot, a few of which are listed below: -

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits, Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules; []
- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

3. Executive Summary

The Municipal Corporation of Pathankot has maintained its financial and operational activities in line with its objectives to provide civic amenities and services. The audit revealed that the Corporation has made efforts to adhere to regulatory requirements and improve service delivery. However, certain areas require attention to strengthen internal controls, enhance operational efficiency, and ensure full compliance with statutory obligations. Detailed observations will be provided in Point 5.

4. Methodology

The audit was conducted in the following phases:

1. **Planning Phase:** Understanding the Corporation's operations, reviewing prior audit reports, and identifying key risk areas.
2. **Fieldwork Phase:** Examination of financial records, verification of transactions, and assessment of internal controls through sampling and testing.
3. **Reporting Phase:** Compilation of findings, discussion with management, and preparation of this report.

The audit team reviewed ledgers, bank statements, contracts, payroll records, tax filings, and operational reports. Random sampling techniques were applied to ensure representative coverage of transactions.

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation, Pathankot, a few of which are listed below :-

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits, Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules;]

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.
- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

5. Audit Observations and Findings

The following observations were noted during the audit.

- Good & Services Tax (GST) is being duly collected and paid on Rent Received & Advertisement Charges. However, in Cash Book, it is not shown as income which is right treatment but the same is being shown as Expenditure under Other Expenses Head – 62.
- While conducting Internal Audit for FY 2025-26, we identified several errors & omissions in the Classified Ledger Abstract. Therefore, there had been certain variations between ledger balances as per Books of accounts & classified ledger. In this respect, Annexures forming part of Financial Statement had been duly prepared.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



- A Separate Bank Reconciliation statement has been prepared in respect of differences existing between Cash Book and Balances with Bank arising on accounts of cheques not presented for payment, Amounts appearing in Bank not mentioning in Cash Book or Bank Interest, Bank Charges & several related matters. Such difference has become quite significant as on 31.03.2026, therefore it is advised to kindly incorporate such entries in Cash Book in immediate future date.

6. Recommendations

Based on the observations, the following general recommendations are made to address common municipal challenges and improve operations:

- I. **Strengthening Internal Controls:** Implement robust checks and balances to prevent errors and fraud in financial transactions.
- II. **Revenue Optimization:** Enhance mechanisms for timely collection of property taxes, user charges, and other revenues.
- III. **Compliance Monitoring:** Establish a dedicated team to ensure timely statutory filings, including GST, TDS, and other regulatory submissions.
- IV. **Operational Efficiency:** Adopt technology-driven solutions for waste management, public grievance redressal, and infrastructure maintenance.
- V. **Training and Capacity Building:** Conduct regular training for staff to improve financial reporting and compliance awareness.

7. Conclusion

The Municipal Corporation of Pathankot has demonstrated a commitment to fulfilling its civic responsibilities during FY 2025-26. While several processes are functioning adequately, addressing the identified observations and implementing the recommended measures will enhance the Corporation's financial health, operational efficiency, and compliance posture. The management is encouraged to act promptly on the findings to ensure sustainable governance and service delivery.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



8. Acknowledgment

We acknowledge the cooperation extended by the management and staff of the Municipal Corporation of Pathankot during the audit process. All relevant documents and clarifications were provided promptly, facilitating a thorough review.

For Piyush Mahajan & Associates
Chartered Accountants
FRN - 028669N

Piyush Mahajan
Partner
M. No. - 535190



H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Balance Sheet as on 31.03.2026

PARTICULARS	SCH	AMOUNT (In Lakhs)	PARTICULARS	SCH	AMOUNT (In Lakhs)
<u>CAPITAL ACCOUNT</u>	I	11,725.49	<u>FIXED ASSETS</u>	IV	13,546.77
<u>LOANS (LIABILITY)</u>	II	120.03	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>CURRENT LIABILITIES</u>			Balance as per General Cash Book	V	(13.74)
Expenses Payable	III	1346.32	PNB A/c - 224129 (CLU)		0.39
			Recoverable & Advances	VI	-341.58
TOTAL		13,191.84	TOTAL		13,191.84

For : Municipal Corporation, Pathankot

[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Income & Expenditure A/c for the year ending 31.03.2026

EXPENDITURE	As per Sch/ Ann Attached	AMOUNT (in Rs Lakhs)	INCOME	As per Sch/ Ann Attached	AMOUNT (in Rs Lakhs)
To Advertisement Exps		1.43	By Advertisement Tax Charges		47.21
To Advocate Expenses	Ann-28	13.99	By Buliding Application Fees		242.95
To Electricity Bills	Ann-19	5.67	By Entertainment Charges	Ann-9	0.23
To Pay & Establishments	SCH-VII	3927.82	By Excise Duty	Ann-2	75.47
To Lifting of Solid Waste	Ann-25	31.81	By Fire Cess Charges	Ann-1	23.80
To Library Newspaper Bills	Ann-27	2.70	By Property Tax Received	Ann-7	472.04
To Misc & Others Development Exps	Ann-31	1.26	By License fee		56.82
To Medicine Exps	Ann-29	1.90	By Bank Interest		3.05
To Other Development Expenses	Ann-24	23.60	By Misc Water Sewarages		3.25
To Oil & Fuel Charges		130.99	By Other Incomes	Ann-11	64.27
To Other Maintenance Exps		1.55	By Parchi Fees	Ann-12	0.03
To Street Light Bills	Ann-33	3.44	By Punjab Municipal Fund (PMF)	Ann-3	2927.75
To Stationary Exps	Ann-18	1.27	By Rental Income	Ann-10	67.62
To Telephone Expenses	Ann-20	1.49	By Swimming Pool		0.39
To Tubewell Bills			By Show Tax Charges	Ann-13	0.98
To Water Supply Maintenance Labour	Ann-26	229.95	By Slaughter House Fee	Ann-8	0.50
To Other	Ann-21	56.17	By Tehbazari Income		8.98
To Repair & Maintenance		43.74	By Water Supply & Sewerage Charges	Ann-5,6	76.22
To Renovation	Ann-23	0.29			
To Fire Bridage Expenses		3.33			
To Audit Fees		8.07			
To Fire Cess/ Building Cess		22.6			
To New Drains		3.84			
			By Net Loss		445.35
TOTAL		4,516.91	TOTAL		4,516.91

For : Municipal Corporation, Pathankot

[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Receipts & Payment A/c for the year ending 31.03.2026

RECEIPTS	AMOUNT (in Rs Lakhs)	PAYMENTS	AMOUNT (in Rs Lakhs)
Opening Balance of Cash & Cash Equivalents	-75.12	Advertisement Exps	1.43
Advertisement Tax Charges	47.21	Advocate Expenses	13.99
Building Application Fees	242.95	Electricity Bills	5.67
Entertainment Charges	0.23	Pay & Establishments	3552.19
Excise Duty	75.47	Lifting of Solid Waste	31.81
Fire Cess Charges	23.80	Library Newspaper Bills	2.70
Property Tax Received	472.05	Misc & Others Development Exps	58.04
License fee	56.82	Medicine Exps	1.90
Misc Water Sewarages	3.26	Fire Cess	22.61
Other Incomes	64.27	Audit Fee	8.07
Parchi Fees	0.04	Oil & Fuel Charges	130.99
Punjab Municipal Fund (PMF)	2552.13	Other Maintenance Exps	25.16
Rental Income	67.62	Street Light Bills	3.44
Swimming Pool	0.39	Stationary Exps	1.27
Show Tax Charges	0.98	Telephone Expenses	1.49
Slaughter House Fee	0.49	Tubewell Bills	0.00
Tehbazari Income	9.02	Water Supply Maintenance Labour	229.95
Water Supply & Sewerage Charges	76.23	Fire Brigade Exps	3.34
Bank Interest	3.05	Repair & Maintenance	43.75
Fire Cess Recoverable	6.01	Renovation	0.29
House Tax Recoverable	4.05	Purchase Of Fixed Assets	
Property Tax Recoverable	173.81	- Furnitures	1.26
Rent & Tehaabzaari	9.39	- Street Light	0.55
Water Supply & Sewerage Recoverable	41.84	- Road & Pavement	16.7
Cancer Cess	13.17	Cancer Cess	29.72
GST Received	17.17	GST Payment	16.51
Municipal Corporation	307.00	New Drain	3.85
		Closing Cash & Cash Equivalents	-13.35
TOTAL	4,193.33	TOTAL	4,193.33

For : Municipal Corporation, Pathankot

[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Capital Account as on 31.03.2026

SCH - I	
Particulars	Amount
<u>MUNICIPAL CORPORATION CAPITAL ACCOUNT</u>	
Opening Balance as on 01.04.2025	1,186,384,504.00
Add : Prior Period Adjustments	30,700,000.00
Less : Net Loss During the year	(44,535,120.00)
Closing Balance as on 31.03.2026 (in Rs)	1,172,549,384.00
Closing Balance (In lakhs) as on 31.03.2026	11,725.49
GRAND TOTAL (In Lakhs)	11,725.49


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Loans (Liabilities) as on 31.03.2026

SCH - II

Particulars	Amount (in Rs Lakhs)
LIC/Hudco loan	54.13
Loan W/S DEPTT	37.40
Loan From DDLG ASR & IT ASR	28.50
TOTAL (In Lakhs)	120.03


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Expenses Payables as on 31.03.2026

SCH - III

Particulars	Amount (in Rs Lakhs)
Directorate Charges Payable	7.96
Electricity Bills Payables	1324.06
Earnest Money Payable	0.16
GST Payable	0.84
Group Insurance Sum Payable	0.13
Cancer Cess Payable	13.17
TOTAL (In Lakhs)	1,346.32

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

FIXED ASSETS AS ON 31.03.2026

SCH - IV

Particulars	Details	Amount (in Rs Lakhs)
Buildings	List -I	4815.69
Computer & Softwares		9.66
Furniture & Fixtures	Ann-30	26.26
Land	List -II	4776.75
Machinery		79.81
M.C. Shops on Rent		1332.75
Park Development	List -III	676.98
Roads & Pavements		258.29
Tubewells	List -IV	766.53
Street Lights	Ann-20	164.03
Urinals		39.38
Vehicles		64.99
Water Supply Pipelines		535.65
TOTAL (In Lakhs)		13,546.77


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Reconciliation Sheet for General Books of Account with General Cash Book as on 31.03.2026

SCH - V

Particulars	Amount (In Rs)
Balance as per Books of Accounts on 31.03.2026	(1,374,184.00)
Adjustments : Cash Book Totalling & Carry Forwarded Errors	
(+) GST on Advertisements already taken in Cash Book in FY 2022-23 so not deducted from CB in FY 2023-24 but payment duly made on 30.05.2023	111,176.00
(+) Entry in the income side double recorded on 17.05.2023 & 23.06.2023	8,110.00
(+) Double Income Recorded in May 2023	9,720.00
(+) Totalling & Carry Forwarding Errors in Q4 2023-24	809.00
(+) Inter Branch Transfer dtd 07.06.2024	5,000,000.00
(+) Inter Branch Transfer dtd 31.03.2025	10,000,000.00
(+) Totalling & Carry Forwarding Errors in 02.08.2024	14,000.00
(-) Totalling & Carry Forwarding Errors in 01.04.2024	13,050.00
(+) Inter branch transfer From Account No.94662 not to be shown in the cash book on 24.04.2025	4,000,000.00
(-) Totalling Error Found on 20.05.2025 (as per Books is Rs 426285/- and as per calculation is 562480/-)	136,195.00
(+) Totalling Error found on 01.08.2025 as per cash book is Rs.14791328 but as per calculation is Rs.21791328	7,000,000.00
(+) Inter branch transfer From Account No.883217 not to be shown in the cash book	2,000,000.00
(+) Inter branch transfer From Account No.94662 not to be shown in the cash book	2,000,000.00
(+) Totalling error found in expenditure side on November Month	1,400,000.00
(+) Totalling Error Found on 31.03.2026 (Online Licence Fee not considered)	10,500.00
(-) Misc Error found during the year 2025-26	32,913.00
Balance as per Cash Book as on 31.03.2025	29,997,973.00

Balance as per Books of Accounts	Amount	Amount (In Lakhs)
Cash in Hand	0.00	0.00
PNB _A/c -221104	-10589970.00	-105.90
PNB _A/c -59039	5024934.00	50.25
HDFC Bank A/c- 1183	86921.67	0.87
Axis Bank Accounts	4103930.00	41.04
TOTAL	(1,374,184.33)	(13.74)

[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

Recoverable & Advances as on 31.03.2026

SCH - VI

Particulars	Amount (in Rs Lakhs)
Fire Cess Recoverables	(23.49)
House Tax Recoverables	17.72
Property Tax Recoverables	(300.21)
Rent & TehBazaari Recoverables	(43.20)
Water & Sewerage Charges Recoverables	7.60
TOTAL (In Lakhs)	(341.58)


[ACCOUNTANT]

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT
Pay & Establishments as on 31.03.2026

SCH - VII

Particulars	Head No	As per Sch/ Ann Attached	AMOUNT (in Rs)	AMOUNT (in Rs Lakhs)
General Branch Pay	40	Ann-14	46,584,672.00	465.85
Health Branch Pay	47	Ann-15	152,421,084.00	1,524.21
ME Branch Pay	48		20,116,596.00	201.17
Fire Brigade Pay	50	Ann-16	19,788,864.00	197.89
Water Supply Branch Salary	52	Ann-17	76,572,305.00	765.72
FMA/ LTC	53		43,763,898.00	437.64
Gratuity & Retiral Dues	99	Ann-32	33,534,423.00	335.34
TOTAL (In Lacs)			392,781,842.00	3,927.82

[INTERNAL AUDITOR]



MUNICIPAL CORPORATION PATHANKOT

BUILDINGS

LIST - I

Particulars	AMOUNT (in Rs Lakhs)
ANANDPUR DISPENSARY (1 MARLA)	0.90
AUDITORIUM NEAR CIVIL HOSPITAL(9.16 KANAL)	1225.00
DHOBI GHAT (6.7 KANAL)	114.30
INDIRA COLONY(1 MARLA)	0.90
ISSA NAGAR SHOPS & ENCROACHMENT(2.14 KANAL)	1587.50
MC OFFICE (2.12 KANAL)	660.44
NEW SLAUGHTER HOUSE LAMINI (7.11 KANAL)	135.90
OCTROI BARRIER MADHOPUR(6 MARLA)	37.50
PRIMARY SCHOOL ANANDPUR(2.1 KANAL)	36.90
SLAUGHTER HOUSE MISSION ROAD(29 MARLA)	306.25
SWIMMING POOL LAMINI (14.9 KANAL)	260.10
TEMPRENCE HALL(3.12 KANAL)	450.00
Grand Total	4815.69



MUNICIPAL CORPORATION PATHANKOT

LAND

LIST - II

Particulars	AMOUNT (in Rs Lakhs)
ANANDPUR RARA (56.6 KANAL)	1013.40
BEHLOLPUR LAND	63.75
BHADHAR LAHRI(239 KANAL)	153.00
DHERIWAL (246 KANAL)	595.00
DHOBI GHAT (MARLA)	14.40
GANDHI CHOWK OLD HOSPITAL(6.13 KANAL)	1662.50
JOGI BANGLA(16 MARLA)	14.40
KAMALPUR (245 KANAL)	127.50
MALIKPUR LAND(240 KANAL)	327.25
MIRPUR COLONY LAND (10 MARLA)	9.00
MISSION ROAD (3 MARLA)	2.70
SARNA LAND(244)	38.25
SHAHPUR CHOWK(1.5 KANAL)	22.50
SHAMSHAN GHAT(9 MARLA)	8.10
VETNARY HOSPITAL DALHOUSIE ROAD(2.18 KANAL)	725.00
Grand Total	4776.75



MUNICIPAL CORPORATION PATHANKOT

PARKS & DEVELOPMENT

LIST - III

Particulars	AMOUNT (In Rs Lakhs)
4 MARLA QUARTER (4 KANAL)	72.00
GURU NANAK PARK (12.5 KANAL)	219.60
MIRPUR COLONY (1.10 KANAL)	27.00
MODEL TOWN PARKS (24.19 KANAL)	358.38
Grand Total	676.98



MUNICIPAL CORPORATION PATHANKOT

TUBEWELLS

LIST - IV

Particulars	AMOUNT (in Rs Lakhs)
4 MARLA QUATER(20.6 KANAL)	41.40
ABADI DAULATPUR(9 KANAL)	8.10
ANANDPUR(12 MARLA)	12.80
ANANDPUR RARA(2 MARLA)	1.80
APK ROAD DIV(2.10 KANAL)	45.00
BACK SDM COURT (7 MARLA)	6.30
BARDROYA (9 MARLA)	8.10
DHAKKI TUBEWELLS	2.70
DHOBI GHAT (1.12 KANAL)	28.80
DISPOSAL WATER TANK & SEWERAGE BPARD(4 K)	72.00
LAMAINI (9 MARLA)	8.10
LIC LANE(1.16 KANAL)	23.40
MISSION ROAD (2.12 KANAL)	282.20
MODEL TOWN (3.5 KANAL)	58.50
MUNICIPAL COLONY(6.5 KANAL)	112.50
RAM SHARNAM COLONY (2 MARLA)	1.80
TUBEWELLS	53.03
Grand Total	766.53



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 1
Property Tax
Head No. 3

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	4,72,54,745.00
Add:	Calculation error Found On 29.08.2025	4.00
	Calculation error Found On 18.03.2026	1,353.00
Less:	Calculation error Found On 08.05.2025	270.00
	Amount wrongly Considerd on 29.05.2025	2,070.00
	Calculation error Found On 04.07.2025	63.00
	Amount wrongly Considerd on 18.07.2025	48,818.00
	Calculation error Found On 30.07.2025	3.00
	Calculation error Found On 12.09.2025	60.00
	Calculation error Found in July Month	1.00
	Calculation error Found in September Month	100.00
Balance as per Books of Accounts (in Rs)		4,72,04,717.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 2

Fire Cess

Head No. 6

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	23,72,798.00
Add:	Amount wrongly UnRecorded on 30.07.2025	7,222.00
	Amount wrongly UnRecorded on 31.08.2025	1,564.00
Less:	Totalling Error Found on 18.03.2026	1,353.00
	Totalling Error Found on 09.07.2025	5.00
Balance as per Books of Accounts (in Rs)		23,80,226.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 3

Punjab Municipal Fund (GST)
Head No. 8

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	26,62,94,512.00
Add:	Amount not considered on 08.08.2025	29,71,417.00
	Amount not considered on 01.08.2025	3,05,09,447.00
Less:	Inter bank transfer considered in this fund on 01.08.2025	70,00,000.00
Balance as per Books of Accounts (in Rs)		29,27,75,376.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 4

Cancer Cess

Head No. 9

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	13,16,722.00
Add:	Amount Not Recorded on 15.04.2025	100.00
	Amount wrongly UnRecorded on 05.09.2025	54.00
	Totalling error Found on 15.09.2025	100.00
Less:	Totalling error Found on 19.09.2025	2.00
Balance as per Books of Accounts (in Rs)		13,16,974.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 5
Water Charges
Head No. 11

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	28,49,964.00
Add:	Amount wrongly UnRecorded on 20.05.2025	10,680.00
	Totalling error found on 06.10.2025	40.00
	Totalling error found on 25.03.2025	4.00
	Totalling error found on 27.03.2025	10.00
Balance as per Books of Accounts (in Rs)		28,60,698.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 6

Sewerages

Head No. 13

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	47,51,816.00
Add:	Amount Non Recorded on 20.05.2025	10,611.00
	Amount Non Recorded on 05.06.2025	10.00
	Amount wrongly Considered on 12.11.2025	2.00
	Totalling Error Found on June Month	20.00
	Balance as per Books of Accounts (in Rs)	47,62,459.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 7

Licence Fees

Head No. 16

S. No.	Particulars	AMOUNT (In Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	55,94,819.00
Add:	Amount wrongly UnRecorded on 31.03.2026	10,500.00
	Totalling Error Found in April and may	77,151.00
	Amount wrongly UnRecorded on 25.08.2025	5.00
Balance as per Books of Accounts (in Rs)		56,82,475.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 8
Slaughter House Fee
Head No. 18

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	49,840.00
Add:	Amount wrongly UnRecorded on 08.12.2025	100.00
	Amount wrongly UnRecorded on 09.01.2025	-
	Amount wrongly UnRecorded on 13.01.2025	-
Balance as per Books of Accounts (in Rs)		49,940.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 9
Excise Duty
Head No. 25

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	-
Add:	Amount wrongly posted in Head- 32 (January to March)	75,47,240.00
Balance as per Books of Accounts (in Rs)		75,47,240.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 10

Rent
Head No. 26

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	67,48,828.00
Add:	Amount not Considered on 20.05.2025	13,862.00
Less:	Totalling error Found in March Month	300.00
Balance as per Books of Accounts (in Rs)		67,62,390.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 11

Other Income
Head No. 31

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	2,61,20,354.00
Add:	Amount wrongly Considerd on 15.4.2025	6,450.00
	Amount wrongly Considerd on 23.05.2025	20.00
	Totalling Error found in september Month	180.00
	Totalling Error found in October Month	1.00
Less:	Amount Trfered From Account 00069	1,57,00,000.00
	Amount Trfered From Account 394662	40,00,000.00
Balance as per Books of Accounts (in Rs)		64,27,005.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 12

Parchi Fees

Head No. 33

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	3,711.00
Add:	Amount not considered on 25.08.2025	50.00
Balance as per Books of Accounts (in Rs)		3,761.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 13

SHOW TAX
Head No. 35

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	98,493.00
Less:	Entries Wrongly posted on 13.10.2025	3.00
Balance as per Books of Accounts (in Rs)		98,490.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 14

General Branch Pay
Head No. 40

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	4,65,84,138.00
Add:	Amount wrongly considered in 08.08.2025	534.00
	Entries dated 13.03.2025 Not Considered in this head	
	Entries dated 25.03.2025 Not Considered in this head	
	Balance as per Books of Accounts (in Rs)	4,65,84,672.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 15

Health Branch Pay
Head No. 47

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	15,24,21,127.00
Add	Totalling error found in 12.03.2026	5.00
	Totalling error found in 12.11.2025	2.00
Less:	Totalling error found in 08.08.2025	50.00
Balance as per Books of Accounts (in Rs)		15,24,21,084.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 16

Fire Brigade Salary
Head No. 50

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,97,88,795.00
Add:	Totalling error found on 01.08.2025 in this head	70.00
Less:	Totalling error found on 08.08.2025 in this head	1.00
Balance as per Books of Accounts (in Rs)		1,97,88,864.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 17

WATER SUPPLY SALARY

Head No. 52

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	7,65,72,760.00
Add:	Totalling error in November Month	30.00
Less:	Entry not found on 08.08.2025	483.00
Less:	Totalling error in January Month	2.00
Balance as per Books of Accounts (in Rs)		7,65,72,305.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 18

Stationery

Head No. 54

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,27,249.00
Add:	Totalling Error Found In March Month	2.00
	Balance as per Books of Accounts (in Rs)	1,27,251.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 19

ELECTRICITY BILL
Head No. 55

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	7,61,888.00
Add:	Entry not considered on 01.08.2025	5,070.00
Less:	Amount Wrongly taken on 01.08.2025 in this head	1,99,490.00
Less:	Carry Forward error found in classified in September month	1.00
Balance as per Books of Accounts (in Rs)		5,67,467.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 20

Telephone Bill
Head No. 59

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,49,182.00
Less:	Calculation error on 05.03.2026	80.00
Balance as per Books of Accounts (in Rs)		1,49,262.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 21

OTHER EXPENSES

Head No. 62

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	49,32,778.00
Add:	Entry wrongly not considered on 1.8.2025	90,987.00
	Entry wrongly not considered on 23.09.2025	279.00
	Entry wrongly not considered on 26.02.2026	1,36,475.00
	Entry wrongly not considered on 11.02.2026	2,601.00
	Expenses covered in advance & Deposit Under Head 85	4,54,916.00
Less:	Entry wrongly not considered on 16.10.2025	772.00
	Balance as per Books of Accounts (in Rs)	56,17,264.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 22

STREET LIGHT MATERIALS

Head No. 65

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,43,480.00
Less	Amount wrongly considered in classified	88,630.00
Balance as per Books of Accounts (in Rs)		54,850.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 23

Renovation
Head No. 66

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	28,998.00
Less	Totalling error found on 3.04.2025	10.00
Balance as per Books of Accounts (in Rs)		28,988.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DIST. PATHANKOT, PUNJAB - 145001

Annexure - 24

Other Development Exps
Head No. 67

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	23,21,311.00
Add:	Expenses booked in Advance And Deposit Head	39,300.00
Less:	Calculation error on 16.10.2025	4.00
Balance as per Books of Accounts (in Rs)		23,60,607.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 25

Solid Waste Management

Head No. 77

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	32,00,489.00
Less:	Amount Wrongly Considered on 26.02.2026	19,692.00
	Totalling Errors in August Month	161.00
Add:	Totalling Errors in Jan Month	20.00
	Balance as per Books of Accounts (in Rs)	31,80,656.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 26

Water Supply Maintenance
Head No. 83

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	2,30,51,131.00
Less:	Entries not considered dtd 01.08.2025	57,070.00
Add:	Entries not considered dtd 11.02.2026	586.00
Balance as per Books of Accounts (in Rs)		2,29,94,647.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 27

Library Newspaper bills
Head No. 88

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	3,78,468.00
Less:	amount wrongly taken on 17.04.2025	1,08,000.00
Balance as per Books of Accounts (in Rs)		2,70,468.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 28

Payment to Advocate
Head No. 89

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	12,91,311.00
Add:	Entry Not Considered on 17.04.2025	1,08,000.00
Balance as per Books of Accounts (in Rs)		13,99,311.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 29

Medicine
Head No. 93

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,89,746.00
Add:	Entries not considered dtd 16.10.2025	750.00
Balance as per Books of Accounts (in Rs)		1,90,496.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 30

Purchase of Furnitures

Head No. 94

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,26,387.00
Less:	Entry Not Found in the books of account dtd 01.08.2025	544.00
Balance as per Books of Accounts (in Rs)		1,25,843.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 31

Misc Development Works
Head No. 97

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	17,77,037.00
Less:	Amount Paid on account of GST On Rent	14,05,536.00
Less:	Amount Paid on account of GST On Advertisement	2,45,136.00
Balance as per Books of Accounts (in Rs)		1,26,365.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 32

Retiral Dues
Head No. 98

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	3,26,50,063.00
Add:	Entry Not Found on 18.11.2025	14,00,000.00
Less:	Retiral Dues refunded	6,33,140.00
Balance as per Books of Accounts (in Rs)		3,34,16,923.00



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Annexure - 33
Street Light Bill
Head No. 64

S. No.	Particulars	AMOUNT (in Rs)
	Balance as per Classified Ledger Abstract as on 31.03.2026	1,83,531.00
Add:	Amount wrongly UnRecorded on 04.08.2025	1,61,084.00
	Balance as per Books of Accounts (in Rs)	3,44,615.00



MUNICIPAL CORPORATION PATHANKOT

Bank Reconciliation Statement as on 31.03.2026

Particulars		Amount (in Rs)
Balance as per Cash Book on 31.03.2026		2,99,97,973.00
Add : <u>Items need to be added on the Income side of cash book other than Bank Interest</u>		
1 Cheques issued but not presented for payment	As Per Sch I	33,18,640.00
2 Amount received in the PNB but not considered in the cash book	As Per Sch III	3,03,77,852.23
3 Amount Directly deposited in the PNB 9039 in the name of building fees	As Per Sch IV	5,79,258.00
4 Amount Directly deposited in the PNB 394662 in the name of Property Tax	As Per Sch V	12,37,622.00
5 Payment made but not yet cleared	As Per Sch VI	37,324.00
6 Cheques Received Before March 2020 but cleared in Apr-July 2019 which has already been deducted in cash	As Per Sch IX	10,45,396.00
7 Cheques Rejected before March 2019 but received in Apr-July 2019 which has already been deducted in cash	As Per Sch X	2,71,997.00
8 Amount Received in Axis Bank A/c 60620 but not considered in the Cash Book	As Per Sch XI	92,66,197.62
9 Cheque issued of amounting Rs 1714/- Instead of Rs 1148/- vide chq no. 882120		566.00
10 Amount received in the HDFC bank amount Rs 35707/- but entry passed in the cash book Rs 33399/-	1-May-19	2,308.00
11 Amount received in the HDFC bank but not reflected in the cash book	02.05.2019	495.00
12 Amount received in the HDFC bank but less reflected in the cash book	1-May-19	7.00
13 Amount received in the HDFC bank but less reflected in the cash book	1-Jun-19	310.00
14 Amount received in the HDFC bank but less reflected in the cash book	01-07-2019	270.00
15 Excessive amount Received Rs 3341 (201242-197901) in the PNB -221104	31.03.2021	3,341.00
16 Excessive amount Received Rs 1216 (177210-175994) in the PNB -221104	31.03.2021	1,216.00
17 Amount received in the PNB -1104 bank but less reflected in the cash book	09.11.2020	2.00
18 Excess Amount Received Rs 10 (52660-52650) in the PNB -221104		10.00
19 Amount Received on 15.05.2023 in PNB 221104 due to closure of account		28,940.00
20 Cheque issued amounting Rs 83709/- But Shown In cash book as Rs 83790/-		81.00
21 Cheque issued amounting Rs 90259/- But Shown In cash book as Rs 90262/-	01.12.2023	3.00
22 CASH Deposited in the bank is Rs 201833/- but reflected in the cash book as Rs.201827/-	06.03.2024	6.00
23 Totalling Error Found on 20.05.2025 (as per Books is Rs 426285/- and as per calculation is 562480/-		1,36,195.00
24 Totalling Error Found on 08.07.2025 (as per Books is Rs 540996/- and as per calculation is 541003/-		7.00
25 Totalling Error Found on 06.08.2025 (as per Books is Rs 347304/- and as per calculation is 347303/-		1.00
26 Totalling Error Found on 12.09.2025 (as per Books Transaction is Rs 92303/- and as per Bank statement is 92363		60.00
27 Totalling Error Found on 26.09.2025 (as per Books Transaction is Rs 11251/- and as per Bank statement is 12651		1,400.00
28 Totalling Error Found on 31.10.2025 (As per Books is Rs 710575 But as per Calculation Rs 709975		600.00
29 Carrying Forward Error Found in 10.11.2025		430.00
30 Carrying forward error due to amount received in feb 24 amounting 13000/- in the bank but considered in Mr 01.04.2024		13,000.00
30 Totalling Error Found on 31.03.2026 (Online Licence Fee not considered)		10,500.00
		4,63,34,034.85
Less : <u>Items need to be added on the Expenditure side of cash book other than Bank Charges</u>		
1 Amount received but not deposited yet	As per sch II	83,19,681.00
2 Cheques issued Before March 2019 but Cleared in Apr-July 2020 which has already been added in cash book	As per sch VII	95,75,746.00
3 Cheque received but rejected, no effect in Cash Book	As per sch VIII	12,88,301.00
4 Payment made on 16.04.2019 is Rs 11039/- but actual made in the bank is 14869/-	16.04.2019	3830.00
5 Amount received in the cash book but not deposited yet in HDFC Bank	01-09-2019	94,556.00
6 Cheque no. 882963 issued in PNB 221104 but not taken in cash book	06.09.2019	10,000.00
7 Amount Received dated 15.9.2020 in the cash book but not shown in the pass book	15.09.2020	82,865.00
8 Amount Received 520/- on 06.09.2021 but wrongly entered in the cash book as 540/-	06.09.2021	20.00
9 Cheque received on 09.06.2022 in the Cash book but rejected, New Cheque received on 22.06.2022 but which 22.06.2022		98,224.00
10 Cheque received on 11.11.2021 amounting Rs 5540/- collected in the cash after rejection of cheque		5,540.00
11 Cheque received on 07.12.2021 amounting Rs 4494/- collected in the cash after rejection of cheque		4,914.00
12 Excess Building Fund Reconcined in the month of June 2022 ie as per bank statement amount is Rs 3008510 but in the cash book		30,000.00
13 Excess Amount considered dated 07.09.2022 in the cash book which is actually considered in the cash book dated 31.08.2022		1,26,918.00
14 Payment made 22.01.2018 in the hdfc bank but not entered in the bank		12,00,000.00
15 Totalling error found As in Rs. 6977973/-, but found in the Cash Book as Rs 5797773/-	03.03.2023	12,38,200.00
16 Totalling error found As in Rs. 1521208/-, but found in the Cash Book as Rs 12521228/-	30.12.2022	20.00
17 Amount Received in the cash Book Dtd 05.05.2023 is Rs 161901+2011 but Actually Deposit in the bank is (161900+2010)		2.00
18 Expenses of Rs 9720/- dtd 05.05.2023 is not Considered in the cash Book which to be considered		9,720.00
19 Actual Amount Paid to BSNL is Rs. 364 vide chq No. 066022 But reported in the cash Book As Rs.354/-		10.00
20 Actual amount Received On 06.09.2023 is Rs 121029/- but Amount recorded in the cash Book As 121039/-		10.00
21 Actual amount Received On 12.09.2023 is Rs 112784/- but Amount recorded in the cash Book As 112874/-		90.00
22 Actual amount Received On 03.10.2023 is Rs 123035/- but Amount recorded in the cash Book As 123055/- DT 28.09.2023		20.00
23 Cheque issued amounting Rs 95,665 vide Chq No. 987356 on 08.11.2023 But actual amount issued on 14.11.2023 is Rs. 97789		2,124.00
24 Amount Received Rs. 10000/- On 28.11.2023 which is cancelled on 21.11.2023 but not adjustment are made of		10,000.00
25 amount Paid To electricity Department Amounting Rs 3258/- on 21.11.2023 but no entry passed through the cash book		3,258.00
26 Totalling error Found dt 30.01.2024 as per Cash Books is Rs 239142.00 but Actual total is Rs 230912		8,230.00
27 Amount entered in Cash Book via Cash dated 18.01.24 but the cash not deposited in Bank		783.00
28 Cheque received on 11.12.2023 but rejected, again considered on 19.12.2023		4,121.00
29 CASH Deposited in the bank is Rs 66435/- but reflected in the cash Book as Rs.66415/-	30.05.2024	20.00
30 Inter branch transfer not to be shown in the cash book	07.06.2024	50,00,000.00
31 Inter branch transfer From Account No.883217 not to be shown in the cash book	31.03.2025	1,00,00,000.00
32 Inter branch transfer From Account No.94662 not to be shown in the cash book	23.04.2025	40,00,000.00
33 Inter branch transfer From Account No.460620 not to be shown in the cash book	23.05.2025	45,00,000.00
34 Inter branch transfer From Account No.883217 not to be shown in the cash book	19.11.2025	20,00,000.00
35 Inter branch transfer From Account No.94662 not to be shown in the cash book	28.11.2025	20,00,000.00
36 Cheque received in april month but cancelled But actually it is credited in the bank in may month but wrongly : 07.06.2024		11,580.00
37 Totalling Error found on 01.08.2025 as per cash book is Rs.14791328 but as per calculation is Rs.21791328		70,00,000.00
38 Totalling Error found on 08.08.2025 as per cash book is Rs.11556944 but as per calculation is Rs.11557144		200.00
39 Cash Deposited less deposited on 02.08.2024 in the bank		14,000.00
40 Amount Less Deposit in PNB 59039 dtd 26.08.2025 (as per bank statement is Rs 5561 & as per books is Rs 5661)		100.00
41 Expenditure not considered on 31.12.2025		69,293.00
42 Carrying Forward Error Found in 16.10.2025		429.00
43 Carrying Forward Error Found in 31.03.2026		43.00
44 Cash Less Deposited in bank on 15.09.2025		1.00
44 Totalling Error Found on 30.03.2026 (As per Books is Rs 23948 But as per Calculation Rs 24030	30.03.2026	82.00
		5,67,12,931.00
Add: <u>Bank Interest Received</u>		
Details		

Interest Received for FY 2019-20	24,44,240.00		
Interest Received for FY 2020-21	21,51,744.00		
Interest Received for FY 2021-22	11,00,386.00		
Interest Received for FY 2022-23	33,48,398.00		
Interest Received for FY 2023-24	9,95,724.00		
Interest Received for FY 2024-25	7,96,481.00		
Interest Received for FY 2025-26			
PNB 221104	99,314.00		
AXIS BANK-883217	27,266.00		
AXIS BANK-394662	80,095.00		
AXIS BANK-460620			
PNB 59039	1,20,167.00	1,11,63,815.00	1,11,63,815.00
Less: Bank Charges			
- For the Financial year: 2019-20		8,882.00	
- For the Financial year: 2020-21		7,485.34	
- For the Financial year: 2021-22		8,730.60	
- For the Current year: 2022-23		9,484.40	
- For the Current year: 2023-24		12,036.78	
- For the Current year: 2024-25		5,392.81	
- For the Current year: 2025-26		6,152.65	58,164.58
Balance as per Bank Statement on 31.03.2026			3,07,24,727.27

Balance as per Bank Statement	A/C No	
Punjab National Bank	221104	29,42,173.43
Punjab National Bank	59039	2,34,98,344.12
HDFC Bank	231183	86,921.67
AXIS BANK	883217	5,53,624.55
AXIS BANK	460620	1,86,262.50
AXIS BANK	394662	34,57,401.00
TOTAL		3,07,24,727.27

As per Schedule I

Cheques issued but not presented for payment

Sr No.	Particular	Cheq. No.	Date	Amount
1	Cheque Issued But not Cleared		2019-20	1,36,422.00
2	Cheque Issued But not Cleared		2020-21	14,34,035.00
3	Cheque Issued But not Cleared		2021-22	8,57,977.00
4	Cheque Issued But not Cleared		2022-23	3,97,115.00
5	Cheque Issued But not Cleared		2023-24	16,090.00
6	Cheque Issued But not Cleared		2023-24	18,620.00
7	Cheque Issued But not Cleared		23.10.2024	18,620.00
8	Cheque Issued But not Cleared		23.10.2024	17,296.00
9	Cheque Issued But not Cleared		23.10.2024	14,378.00
10	Cheque Issued But not Cleared	927217	26.11.2024	1,700.00
11	Cheque Issued But not Cleared		21.12.2024	39,222.00
12	Cheque Issued But not Cleared			9,594.00
13	Cheque Issued But not Cleared			9,594.00
14	Cheque Issued But not Cleared			9,594.00
15	Cheque Issued But not Cleared			2,730.00
16	Cheque Issued But not Cleared			10,274.00
17	Cheque Issued But not Cleared	969682	28.01.2025	2,223.00
18	Cheque Issued But not Cleared			10,274.00
19	Cheque Issued But not Cleared			9,594.00
20	Cheque Issued But not Cleared		18.02.2025	10,274.00
21	Cheque Issued But not Cleared		18.02.2025	9,594.00
22	Cheque Issued But not Cleared		18.02.2025	9,594.00
23	Cheque Issued But not Cleared		18.02.2025	9,594.00
24	Cheque Issued But not Cleared	347961	01.08.2025	900.00
25	Cheque Issued But not Cleared	347964	01.08.2025	71,154.00
26	Cheque Issued But not Cleared	658809	10.11.2025	15,000.00
27	Cheque Issued But not Cleared		19.11.2025	7,203.00
28	Cheque Issued But not Cleared	96744	20.02.2026	49,000.00
29	Cheque Issued But not Cleared	96746	20.02.2026	52,650.00
30	Cheque Issued But not Cleared	96766	10.03.2026	42,000.00
31	Cheque Issued But not Cleared	96767	10.03.2026	26,325.00
32	Cheque Issued But not Cleared			
TOTAL				33,18,640.00

As per Schedule II

Amount Received But Not Deposited Yet

Sr No.	Particular	Date	Amount
1	Amount Received But Not Deposited Yet	2019-20	1,50,342.00
2	Amount Received But Not Deposited Yet	Feb-22	3,050.00
3	Amount Received But Not Deposited Yet (Axis Bank)	Mar-22	88,942.00
4	Amount Received But Not Deposited Yet	20.03.2020	3,124.00
5	Amount Received But Not Deposited Yet	20.03.2020	3,122.00
6	Amount Received But Not Deposited Yet	20.03.2020	6,000.00
7	Net Amount Received in the Cash Book But Not Deposited in the New Axis Bank 883217	2021-22	51,66,458.00
8	Amount Received But Not Deposited Yet	2021-22	1,34,456.00
9	Amount Received But Not Deposited Yet	2022-23	1,69,687.00
10	Amount Received But Not Deposited Yet	2023-24	82,101.00
11	Amount Received But Not Deposited Yet	29.04.2024	14,000.00
12	Amount Received But Not Deposited Yet	12.04.2024	1,93,313.00

13	Amount Received But Not Deposited Yet	01.04.2024	26,325.00
14	Amount Received But Not Deposited Yet	17.05.2024	48,000.00
15	Amount Received But Not Deposited Yet	14.05.2024	1,965.00
16	Amount Received But Not Deposited Yet	04.07.2024	63,662.00
17	Amount Received But Not Deposited Yet	06.08.2024	593.00
18	Amount Received But Not Deposited Yet	27.08.2024	4,920.00
19	Amount Received But Not Deposited Yet	27.08.2024	4,920.00
20	Amount Received But Not Deposited Yet	13.09.2024	6,687.00
21	Amount Received But Not Deposited Yet	18.09.2025	11,000.00
22	Amount Received But Not Deposited Yet	01.04.2025	4,444.00
23	Amount Received But Not Deposited Yet	31.07.2025	6,097.00
24	Amount Received But Not Deposited Yet	31.07.2025	23,832.00
25	Amount Received But Not Deposited Yet	31.07.2025	14,723.00
26	Amount Received But Not Deposited Yet	31.07.2025	1,14,418.00
27	Amount Received But Not Deposited Yet	29.08.2025	2,686.00
28	Amount Received But Not Deposited Yet	12.08.2025	743.00
29	Amount Received But Not Deposited Yet	30.09.2025	6,111.00
30	Amount Received But Not Deposited Yet	23.09.2025	26,679.00
31	Amount Received But Not Deposited Yet	11.09.2025	1,18,424.00
32	Amount Received But Not Deposited Yet	21.10.2025	1,46,813.00
33	Amount Received But Not Deposited Yet	21.10.2025	70,563.00
34	Amount Received But Not Deposited Yet	31.12.2025	59,706.00
35	Amount Received But Not Deposited Yet	22.12.2025	15,000.00
36	Amount Received But Not Deposited Yet	02.12.2025	1,440.00
37	Amount Received But Not Deposited Yet	16.01.2026	3,360.00
38	Amount Received But Not Deposited Yet	12.02.2026	1,01,088.00
39	Amount Received But Not Deposited Yet	18.02.2026	71,654.00
40	Amount Received But Not Deposited Yet	20.02.2026	33,000.00
	Amount Received But Not Deposited Yet	06.03.2026	19,654.00
	Amount Received But Not Deposited Yet	30.03.2026	54,597.00
	Amount Received But Not Deposited Yet	30.03.2026	38,794.00
	Amount Received But Not Deposited Yet	30.03.2026	23,855.00
	Amount Received But Not Deposited Yet	30.03.2026	2,62,461.00
	Amount Received But Not Deposited Yet	30.03.2026	3,93,197.00
	Amount Received But Not Deposited Yet	30.03.2026	13,754.00
	Amount Received But Not Deposited Yet	31.03.2026	1,06,575.00
	Amount Received But Not Deposited Yet	31.03.2026	3,87,566.00
	Amount Received But Not Deposited Yet	31.03.2026	15,780.00
TOTAL			83,19,681.00

As per Schedule III

amount deposited in the pnb but not found in the cash book

Sr No.	Particular	Date	Amount
1	Amount Received in the PNB 221104 but not found in the cash book	11.04.2019	9,000.00
2	Amount Received in the PNB 221104 but not found in the cash book	07.06.2019	15,637.00
3	Amount Received in the HDFC Bank but not found in the cash book	13.08.2019	1,057.00
4	Amount Received in the HDFC Bank but not found in the cash book	31.08.2019	23,477.00
5	Amount Received in the PNB 221104 but not found in the cash book	30.09.2019	18,436.00
6	Amount Received in the PNB 221104 but not found in the cash book	16.09.2019	2.00
7	Amount Received in the PNB 221104 but not found in the cash book	03.09.2019	43,626.00
8	Amount Received in the PNB 221104 but not found in the cash book	03.09.2019	2,00,000.00
9	Amount Received in the HDFC Bank but not found in the cash book	01.10.2019	44,828.00
10	Amount Received in the PNB 221104 but not found in the cash book	11.11.2019	19,322.00
11	Amount Received in the PNB 221104 but not found in the cash book	11.12.2019	6,760.00
12	Amount Received in the PNB 221104 but not found in the cash book	20.12.2019	34,200.00
13	Amount Received in the PNB 221104 but not found in the cash book	20.12.2019	1,32,324.00
14	Amount Received in the PNB 221104 but not found in the cash book	20.12.2019	28,464.00
15	Amount Received in the PNB 221104 but not found in the cash book	20.12.2019	98,040.00
16	Amount Received in the PNB 221104 but not found in the cash book	22.01.2020	6,963.00

17	Amount Received in the PNB 221104 but not found in the cash book	29.01.2020	1,940.00
18	Amount Received in the PNB 221104 but not found in the cash book	28.02.2020	3,929.00
19	Amount Received in the PNB 221104 but not found in the cash book	03.04.2020	3,124.00
20	Amount Received in the PNB 221104 but not found in the cash book	03.04.2020	3,122.00
21	Amount Received in the PNB 221104 but not found in the cash book	03.04.2020	6,000.00
22	Amount Received in the PNB 221104 but not found in the cash book	03.04.2020	1,80,000.00
23	Amount Received in the Axis 883217 but not found in the cash book	2021-22	30,05,335.00
24	Amount Received in the PNB 221104 but not found in the cash book	20.06.2020	63,284.00
25	Amount Received in the PNB 221104 but not found in the cash book	20.06.2020	4,800.00
26	Amount Received in the PNB 221104 but not found in the cash book	06.07.2020	15,995.00
27	Amount Received in the PNB 221104 but not found in the cash book	25.09.2020	9,240.00
28	Amount Received in the PNB 221104 but not found in the cash book	oct-21	8,967.00
29	Amount Received in the PNB 221104 but not found in the cash book	nov-21	3,314.00
30	Amount Received in the PNB 221104 but not found in the cash book	January-22	1,74,000.00
31	Amount Received in the PNB 221104 but not found in the cash book	March-22	1,20,839.00
32	Amount Received in the PNB 221104 but not found in the cash book	12.08.2021	20,000.00
33	Amount Received in the PNB 221104 but not found in the cash book	17.09.2021	13,715.00
34	Amount Received in the PNB 221104 but not found in the cash book	12.10.2021	3,654.00
35	Amount Received in the PNB 221104 but not found in the cash book	12.11.2021	1,82,380.00
36	Amount Received in the PNB 221104 but not found in the cash book	15.11.2021	15,269.00
37	Amount Received in the PNB 221104 but not found in the cash book	16.12.2021	52,965.00
38	Amount Received in the PNB 221104 but not found in the cash book	27.01.2022	1,03,174.00
39	Amount Received in the PNB 221104 but not found in the cash book		30,696.00
40	Amount Received in the PNB 221104 but not found in the cash book	12.05.2022	22,000.00
41	Amount Received in the PNB 221104 but not found in the cash book	22.07.2022	46,253.00
42	Amount Received in the PNB 221104 but not found in the cash book		3,021.00
43	Amount Received in the PNB 221104 but not found in the cash book		4,875.00
44	Amount Received in the PNB 221104 but not found in the cash book	13.09.2022	6,42,377.00
45	Amount Received in the PNB 221104 but not found in the cash book	21.09.2022	30,00,000.00
46	Amount Received in the PNB 221104 but not found in the cash book		15,039.00
47	Amount Received in the PNB 221104 but not found in the cash book		22,736.00
48	Amount Received in the PNB 221104 but not found in the cash book	26.10.2022	522.00
49	Amount Received in the PNB 221104 but not found in the cash book	29.11.2022	2,485.00
50	Amount Received in the PNB 221104 but not found in the cash book	21.12.2022	241.00
51	Amount Received in the PNB 221104 but not found in the cash book	21.12.2022	601.00
52	Amount Received in the PNB 221104 but not found in the cash book		1,34,856.00
53	Amount Received in the PNB 221104 but not found in the cash book		17,868.00
54	Amount Received in the PNB 221104 but not found in the cash book	05.01.2023	1,46,986.00
55	Amount Received in the PNB 221104 but not found in the cash book	14.02.2023	1,836.00
56	Amount Received in the PNB 221104 but not found in the cash book	09.03.2023	1,91,807.00
57	Amount Received in the PNB 221104 but not found in the cash book	22.03.2023	32,482.00
58	Amount Received in the PNB 221104 but not found in the cash book	29.03.2023	642.00
59	Amount Received in the PNB 221104 but not found in the cash book	29.03.2023	1,25,174.00
60	Amount Received in the PNB 221104 but not found in the cash book	13.04.2023	1,140.00
61	Amount Received in the PNB 221104 but not found in the cash book	16.05.2023	674.00
62	Amount Received in the PNB 221104 but not found in the cash book	27.06.2023	8,400.00
63	Amount Received in the PNB 221104 but not found in the cash book	28.06.2023	1,512.00
64	Amount Received in the PNB 221104 but not found in the cash book		1,93,313.00
65	Amount Received in the PNB 59039 but not found in the cash book	02.08.2023	460.23
66	Amount Received in the PNB 221104 but not found in the cash book		29,383.00
67	Amount Received in the PNB 221104 but not found in the cash book		17,865.00
68	Amount Received in the PNB 221104 but not found in the cash book		1,794.00
69	Amount Received in the PNB 221104 but not found in the cash book		9,790.00
70	Amount Received in the PNB 59039 but not found in the cash book		300.00
71	Amount Received in the PNB 221104 but not found in the cash book		1,908.00
72	Amount Received in the PNB 221104 but not found in the cash book		3,158.00
73	Amount Received in the PNB 221104 but not found in the cash book	18.04.2024	11,500.00
74	Amount Received in the PNB 221104 but not found in the cash book	24.04.2024	26,325.00
75	Amount Received in the PNB 59039 but not found in the cash book		239.00
76	Amount Received in the PNB 59039 but not found in the cash book		5,040.00
77	Amount Received in the PNB 221104 but not found in the cash book	16.07.2024	13,440.00
78	Amount Received in the PNB 221104 but not found in the cash book	11.09.2024	13,50,000.00
79	Amount Received in the PNB 221104 but not found in the cash book	19.09.2024	1,18,424.00
80	Amount Received in the PNB 59039 but not found in the cash book		1,000.00
81	Amount Received in the PNB 221104 but not found in the cash book	11.10.2024	17,046.00
82	Amount Received in the PNB 221104 but not found in the cash book	11.10.2024	35,542.00
83	Amount Received in the PNB 221104 but not found in the cash book	11.10.2024	17,167.00
84	Amount Received in the PNB 221104 but not found in the cash book	11.10.2024	92,080.00
85	Amount Received in the PNB 221104 but not found in the cash book	10.10.2024	1,000.00
86	Amount Received in the PNB 221104 but not found in the cash book	13.11.2024	72,27,060.00
87	Amount Received in the PNB 221104 but not found in the cash book	11.11.2024	44,652.00
88	Amount Received in the PNB 221104 but not found in the cash book	12.11.2024	31,457.00
89	Amount Received in the PNB 221104 but not found in the cash book	28.11.2024	8,064.00
90	Amount Received in the PNB 59039 but not found in the cash book		29,628.00
91	Amount Received in the PNB 59039 but not found in the cash book		29,628.00
92	Amount Received in the PNB 59039 but not found in the cash book		1,000.00
93	Amount Received in the PNB 221104 but not found in the cash book	19.12.2024	30,317.00
94	Amount Received in the PNB 221104 but not found in the cash book	04.02.2025	5,290.00
95	Amount Received in the PNB 221104 but not found in the cash book	15.02.2025	16,891.00
96	Amount Received in the PNB 221104 but not found in the cash book	28.02.2025	8,000.00
97	Amount Received in the PNB 221104 but not found in the cash book		4,444.00
98	Amount Received in the PNB 221104 but not found in the cash book		57,792.00
99	Amount Received in the PNB 221104 but not found in the cash book		4,50,000.00
100	Amount Received in the PNB 59039 but not found in the cash book		16,52,024.00
101	Amount Received in the PNB 59039 but not found in the cash book	23.04.2025	14,700.00
102	Amount Received in the PNB 221104 but not found in the cash book	29.05.2025	3,40,000.00
103	Amount Received in the PNB 221104 but not found in the cash book	25.06.2025	743.00
104	Amount Received in the PNB 221104 but not found in the cash book	01.07.2025	10,00,000.00
105	Amount Received in the PNB 221104 but not found in the cash book	01.08.2025	70,00,000.00
106	Amount Received in the PNB 221104 but not found in the cash book	15.08.2025	4,00,000.00
107	Amount Received in the PNB 221104 but not found in the cash book	18.08.2025	15,242.00
108	Amount Received in the PNB 221104 but not found in the cash book	18.08.2025	10,000.00
109	Amount Received in the PNB 59039 but not found in the cash book	05.08.2025	3,250.00

110	Amount Received in the PNB 221104 but not found in the cash book	30.09.2025	2,17,376.00
111	Amount Received in the PNB 221104 but not found in the cash book	15.10.2025	4,25,000.00
112	Amount Received in the PNB 221104 but not found in the cash book	18.10.2025	10,000.00
113	Amount Received in the PNB 221104 but not found in the cash book	16.12.2025	10,000.00
114	Amount Received in the PNB 221104 but not found in the cash book	16.12.2025	71,654.00
115	Amount Received in the PNB 221104 but not found in the cash book	02.02.2026	38,761.00
116	Amount Received in the PNB 221104 but not found in the cash book	02.02.2026	3,360.00
117	Amount Received in the PNB 221104 but not found in the cash book	04.02.2026	9,780.00
	Amount Received in the PNB 221104 but not found in the cash book		55,120.00
	Amount Received in the PNB 221104 but not found in the cash book		78,440.00
TOTAL			3,03,77,852.23

As per Schedule IV

Amount Directly deposited in the PNB 9039 in the name of building fees BuT Not Shown In Cash Books			
Sr No.	Particular	Date	Amount
1	Amount Received in the PNB 59039 but not found in the cash book	2022-23	6,626.00
2	Amount Received in the PNB 59039 but not found in the cash book	Nov -22	23,367.00
3	Amount Received in the PNB 59039 but not found in the cash book	Feb -23	4,097.00
4	Amount Received in the PNB 59039 but not found in the cash book	March -23	5,11,872.00
5	Amount Received in the PNB 59039 but not found in the cash book	April -23	1,76,606.00
6	Amount Received in the PNB 59039 but not found in the cash book	May -23	49,381.00
7	Amount Received in the PNB 59039 but not found in the cash book	June -23	42,012.00
8	Amount Received in the PNB 59039 but not found in the cash book	July -23	97,000.00
9	Amount Received in the PNB 59039 but not found in the cash book	Sept -23	1,00,000.00
10	Amount Received in the PNB 59039 but not found in the cash book	01-02-2024	62,981.00
11	Amount Received in the PNB 59039 but not found in the cash book	August 2024	5,488.00
12	Amount Received in the PNB 59039 but not found in the cash book	30.09.2024	16,111.00
13	Amount Received in the PNB 59039 but not found in the cash book	31.12.2024	37.00
14	Amount Received in the PNB 59039 but not found in the cash book	31.10.2025	980.00
15	Amount Received in the PNB 59039 but not found in the cash book	31.12.2025	16,388.00
16	Amount Received in the PNB 59039 but not found in the cash book	28.02.2025	2,284.00
17	Amount Received in the PNB 59039 but not found in the cash book		
TOTAL			5,79,258.00

As per Schedule V

Amount Directly deposited in the AXIS 94662 & AXIS 883217 in the name of Property Tax & Water Supply BuT Not Shown In Cash Books			
Sr No.	Particular	Date	Amount
1	Online Amount Received But Not Deposited Yet	2021-22	20,05,623.00
2	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	2022-23	3,38,345.00
3	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	2023-24	15,980.00
4	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	2024-25	4,99,189.00
5	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Apr-25	3,01,128.00
6	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	May-25	9,654.00
7	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Jun-25	6,518.00
8	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Jul-25	228.00
9	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Aug-25	50,729.00
10	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Sep-25	4,94,311.00
11	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Oct-25	5,78,420.00
12	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Nov-25	20,453.00
13	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Dec-25	10,273.00
14	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	Jan-26	24,115.00
15	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	FEB-26	95,875.00
16	Amount Received in the AXIS 94662 & AXIS 883217 but not found in the cash book	March-26	3,24,197.00
TOTAL			12,37,622.00

As per Schedule VI

Payment made but not cleared

Sr No.	Particular	Date	Amount
1	Payment made but not cleared yet	741765 14.05.2019	16,431.00
2	Payment made but not cleared yet	882927 29.08.2019	10,800.00
3	Payment made but not cleared yet	882943 29.08.2019	10,093.00
TOTAL			37,324.00

As per Schedule VII

Cheques Issued Before March 2020 but Cleared in Apr-July 2020

Sr No.	Particular	Cheq. No.	Date	Amount
1	Cheque Issued But Not Cleared		2018-19	95,75,746.00
TOTAL				95,75,746.00

As per Schedule VIII

Cheque received but rejected, no effect in Cash Book

Sr No.	Particular	Date	Amount
1	Cheque rejected In Previous Year		3,49,708.00
2	Cheque rejected	April-23	6,000.00
3	Cheque rejected	April-23	17,681.00
4	Cheque rejected	May-23	8,110.00
5	Cheque rejected	May-23	1,680.00
6	Cheque rejected	August-23	9,474.00
7	Cheque rejected		8,675.00
8	Cheque rejected		4,876.00
9	Cheque rejected		10,085.00
10	Cheque rejected		3,882.00

11	Cheque rejected	24.06.2024	54,250.00
12	Cheque rejected		1,423.00
13	Cheque rejected		23,568.00
14	Cheque rejected		7,762.00
15	Cheque rejected	06.09.2024	35,342.00
16	Cheque rejected	25.09.2024	32,645.00
17	Cheque rejected	30.09.2024	30,317.00
18	Cheque rejected	30.09.2024	92,080.00
19	Cheque rejected	30.09.2024	17,046.00
20	Cheque rejected	30.09.2024	17,167.00
21	Cheque rejected	03.10.2024	3,367.00
22	Cheque rejected	28.11.2024	6,028.00
23	Cheque rejected	28.11.2024	7,436.00
24	Cheque rejected	19.12.2024	7,762.00
25	Cheque rejected	23.12.2024	1,701.00
26	Cheque rejected	23.12.2024	2,465.00
27	Cheque rejected		4,500.00
28	Cheque rejected	21.02.2025	13,049.00
29	Cheque rejected	11.03.2025	65,286.00
30	Cheque rejected	11.03.2025	75,026.00
31	Cheque rejected	25.03.2025	5,000.00
32	Cheque rejected	26.03.2025	2,50,000.00
33	Cheque rejected	06.05.2025	10,068.00
34	Cheque rejected	7.04.2025	4,104.00
35	Cheque rejected	18.07.2025	10,000.00
36	Cheque rejected	18.07.2025	15,242.00
37	Cheque rejected		31,487.00
38	Cheque rejected		23,568.00
39	Cheque rejected	04.09.2025	15,784.00
40	Cheque rejected		4,457.00
TOTAL			12,88,301.00

As per Schedule IX

Cheque received but rejected, no effect in Cash Book

Sr No.	Particular	Date	Amount
1	Amount Received But Not Deposited Yet	2018-19	10,45,396.00
TOTAL			10,45,396.00

As per Schedule X

Cheques Rejected before March 2019

Sr No.	Particular	Date	Amount
1	Cheque rejected	22.03.2019	17,640.00
2	Cheque rejected	29.03.2019	11,118.00
3	Cheque rejected	30.03.2018	2,43,239.00
TOTAL			2,71,997.00

As per Schedule XI

Amount Received in Axis Bank A/c 60620 but not considered in the Cash Book

Sr No.	Particulars	Amount
1	Opening Balance of Bank introduced in General Cash Book	23,61,394.62
2	Amount Received in 2021-22	23,81,428.00
3	Amount Received in 22-23	44,85,875.00
4	Amount Received in April 2023	37,500.00
TOTAL		92,66,197.62