

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
SWACHH BHARAT MISSION FUND
FOR
THE FINANCIAL YEAR : 2019-2020**



**Auditor
Jain Raj & Co
Chartered Accountants**

Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348

AUDIT REPORT

To,

UDIN - 21313082AAAAHO6886

CHAIPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam), **Account of SWACHH BHARAT MISSION** as at 31st March 2020. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with established Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the Annexure referred to above, we report that:

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- The statements of accounts dealt with in this report are in agreement with the books of account maintained.



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

MISSION ROAD,
BARPETA ROAD-781315
Ph. (03666) 260266/262097^
Cell: 94350-40798
Email: jainrajandco@gmail.com

d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to the observations annexed herewith, gives the information in the manner so required and give a true and fair view:-

1. In case of Balance Sheet, of the state of affairs of the SWACHH BHARAT MISSION as at 31st March 2020.
2. In the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.

Place: BARPETA ROAD
Date: 10-09-2021

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

F. R. No. 320319E

(CA. ANKIT AGARWAL)

PARTNER


M. No.: 313082

ANNEXURE - 1: OBSERVATIONS

- 1) Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- 2) Fixed Assets register has not been prepared. It is suggested to prepare the same.
- 3) We have test checked the vouchers where no anomaly found.
- 4) Except a few almost all the payments are made by Account Payee Cheques.
- 5) The Accounts has been maintained on cash basis. It is Suggested to change it into mercantile system to arrive at correct Income and Expenditure Account and Balance Sheet.
- 6) In Cash Book date is missing in the date column.
- 7) Cash Book has been closed monthly instead of daily.
- 8) Self cheques have been issued in the following cases:

| Date | Cheque No | Amount |
|------------|-----------|--------------|
| 20.07.2019 | 556712 | Rs.10,800.00 |
| 22.08.2019 | 556715 | Rs.14,135.00 |
| 04.12.2019 | 556736 | Rs.35,460.00 |

Place: BARPETA ROAD
Date: 10-09-2021

For **JAIN RAJ & CO.**
CHARTERED ACCOUNTANTS
F. R. No. 320319E

(CA: ANKIT AGARWAL)
PARTNER
M. No.: 313082

SWACH BHARAT MISSION

BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2020

| PARTICULAR | | CURRENT YEAR |
|--|--|----------------|
| | | AMOUNT |
| <u>FUND & LIABILITIES</u> | | |
| <u>1. Accumulated Fund :</u> | | |
| Opening Balance | | 1,12,05,476.94 |
| Add: Excess of Income over Expenditure | | (20,83,870.82) |
| | | 91,21,606.12 |
| Less: Excess of Expenditure over Income | | - |
| | | 91,21,606.12 |
| <u>2. Current Liabilities :</u> | | |
| Security Deposit | | - |
| | | 91,21,606.12 |
| <u>ASSETS</u> | | |
| <u>1. Fixed Assets :</u> | | |
| | | 1,78,976.00 |
| <u>2. LOANS & ADVANCES</u> | | |
| | | 32,00,000.00 |
| <u>2. Current Assets & Advances :</u> | | |
| <u>1) Closing Balance :</u> | | |
| Cash at Bank | | 57,42,630.12 |
| Cash in Hand | | - |
| | | 91,21,606.12 |

Place: BARPETA ROAD
Date: 10.09.2021

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082

SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

| | Expenditure | | Amount (Rs.) | | Income | | Amount (Rs.) |
|----|--|--------------|---------------------|----|---|--|---------------------|
| To | <u>Rent, Rates & Taxes</u> | | | By | <u>Interest Earned</u> | | |
| | Income Tax | 93,658.00 | | | Bank Interest | | 2,55,201.18 |
| | Rent, Rates & Taxes | - | 93,658.00 | | | | |
| To | <u>Administrative Expenses</u> | | | By | <u>Revenue Grants, Contributions & Subsidies</u> | | |
| | Inauguration Expenses | | 21,500.00 | | Fund Received | | 25,04,191.00 |
| To | <u>Operation & Maintenance</u> | | | | | | |
| | Construction of Latrine | 15,25,468.00 | | | | | |
| | Construction of 1HHL Toilet | 27,40,374.00 | | | | | |
| | Construction of Material Recovery Facility | 98,586.00 | | | | | |
| | Major Repairing | 10,800.00 | 43,75,228.00 | | | | |
| To | <u>Program Expenses</u> | | | | | | |
| | Rastriya Ekta Diwas Celebration | 11050.00 | | | | | |
| | Flex Printing & Fittings | 111199.00 | | | | | |
| | Awareness Program | 230510.00 | 3,52,759.00 | | | | |
| To | <u>Finance Charges</u> | | | | | | |
| | Bank Charges | | 118.00 | | | | |
| To | Surplus Fund during the year | | (20,83,870.82) | | | | |
| | TOTAL | | 27,59,392.18 | | TOTAL | | 27,59,392.18 |

In Terms of Our Report on Even Date

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

(CA. ANKIT AGARWAL.)
PARTNER
M. NO.:313082

Place: BARPETA ROAD
Date:10.09.2021

SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA

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

| Receipts | | Amount (Rs.) | Payments | | Amount (Rs.) |
|----------|--|-----------------------|----------|---|--|
| To | Opening Balances (AS PER DETAILS) Syndicate Bank A/c No.73012200119660 Cash in Hand | 1,08,26,500.94 | By | Rent, Rates & Taxes Income Tax Rent, Rates & Taxes | 93,658.00 - 93,658.00 |
| To | Interest Earned Bank Interest | 2,55,201.18 | By | Operation & Maintenance Construction of Latrine Construction of 1HHL Toilet Construction of Material Recovery Facility Major Repairing | 15,25,468.00 27,40,374.00 98,586.00 10,800.00 43,75,228.00 |
| To | Revenue Grants, Contributions & Subsidies Fund Received | 25,04,191.00 | By | Program Expenses Rastriya Ekta Diwas Celebration Flex Printing & Fittings Awareness Program | 11050.00 111199.00 230510.00 3,52,759.00 |
| | | | By | Administrative Expenses Inauguration Expenses | 21,500.00 |
| | | | By | Advance to Green Technologies for Solid Waste Segregation Machine | 30,00,000.00 |
| | | | By | Finance Charges Bank Charges | 118.00 |
| | | | | Cash at Bank Syndicate Bank A/c No.73012200119660 Cash in Hand | 57,42,630.12 0.00 57,42,630.12 |
| | TOTAL | 1,35,85,893.12 | | TOTAL | 1,35,85,893.12 |

In Terms of Our Report on Even Date

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO.320319E

(CA ANKIT AGARWAL)
PARTNER
M.NO.:313082

Place: BARPETA ROAD
Date:10.09.2021

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
FOURTEEN FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2019-2020**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348**

JAIN RAJ & CO.
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Email: jainrajandco@gmail.com

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN - 21313082AAAAHM8350

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam) , **Account of FOURTEENTH FINANCE COMMISSION** as at 31st March 2020. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with established Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the Annexure referred to above, we report that:

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by Barpeta Road Municipal Board (Assam) as far as appears from our examination of the books.
- c. The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- d. In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to the observations as per Annexure-1 herewith, gives the information in the manner so required and give a true and fair view:-



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

MISSION ROAD,
BARPETA ROAD-781315
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Cell: 94350-40798
Email: jainrajandco@gmail.com

1. In case of Balance Sheet, of the state of affairs of the **FOURTEEN FINANCE** as at 31st March 2020.
2. In the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.

Place: BARPETA ROAD
Date: 10-09-2021

For **JAIN RAJ & CO.**
CHARTERED ACCOUNTANTS
F. R. No. 320319E

(CA ANKIT AGARWAL)
PARTNER
M. No.: 313082

ANNEXURE - 1: OBSERVATIONS

- 1) Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- 2) Fixed Assets register has not been prepared. It is suggested to prepare the same.
- 3) We have test checked the vouchers where no anomaly found.
- 4) Except a few almost all the payments are made by Account Payee Cheques.
- 5) The Accounts has been maintained on cash basis. It is Suggested to change it into mercantile system to arrive at correct Income and Expenditure Account and Balance Sheet.
- 6) In Cash Book date is missing in the date column.
- 7) Cash Book has been closed monthly instead of daily.
- 8) Self cheques have been issued in the following cases:

| Date | Cheque No | Amount |
|------------|-----------|--------------|
| 30.04.2019 | 831241 | Rs.22,800.00 |
| 03.10.2019 | 831251 | Rs.4,300.00 |

Date: 10-09-2021
Place: BARPETA ROAD

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E


(CA. ANKIT AGARWAL)
PARTNER

M. No.: 313082

14TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2020

| PARTICULAR | CURRENT YEAR AMOUNT |
|---|------------------------|
| FUND & LIABILITIES | |
| 1. Accumulated Fund : | |
| Opening Balance | 25,92,947.50 |
| Add: Excess of Income over Expenditure | 3,09,67,012.00 |
| | 3,35,59,959.50 |
| Less: Excess of Expenditure over Income | - |
| | 3,35,59,959.50 |
| 2. Current Liabilities : | - |
| | 3,35,59,959.50 |
| ASSETS | |
| 1. Fixed Assets : | |
| Hydraulic Tractor | 4,02,780.00 |
| Computer Accessories | 74,235.00 |
| 2. Current Assets & Advances : | |
| I) Closing Balance : | |
| Cash in hand | - |
| Cash at Bank | 3,30,82,944.50 |
| | 3,35,59,959.50 |

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKIT AGARWAL)

PARTNER

M. NO.:313082

Place: Barpeta Road

Date:10.09.2021

14TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

| | Expenditure | | | Income | Amount (Rs.) |
|----|--|------------|-----------------------|---|-----------------------|
| To | <u>Rent, Rates & Taxes</u> | | | By <u>Revenue Grants, Contricution & Subsidies</u> | |
| | Income Tax | | 5,301.00 | Fund Received | 3,56,48,590.00 |
| To | <u>O & M- Civic Amenities</u> | | | By <u>Interest Earned</u> | |
| | Repairing & Construction of Road | 323882.00 | | Bank Interest | 3,24,471.00 |
| | Repairing & Construction of Drain | 4676866.00 | 5000748.00 | | |
| By | Excess of Expenditure over Income | | 30967012.00 | | |
| | TOTAL | | 3,59,73,061.00 | TOTAL | 3,59,73,061.00 |

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO: 320319E

(CA ANKIT AGARWAL)

PARTNER

M. NO.:313082

Place: BARPETA ROAD

Date:10.09.2021

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

In Terms of Our Report on Even Date

CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA ANKIT AGARWAL)

PARTNER

M. NO.:313082

Place: BARPETA ROAD

Date:10.09.2021

14TH FINANCE
BARPETA MUNICIPAL BOARD : BARPETA
BANK RECONCILLIATION STATEMENT
AS ON 31.03.2020

| PARTICULARS | AMOUNT |
|--|-----------------------|
| BALANCE AS PER CASH BOOK ON 31.03.2020 | 3,30,82,944.50 |
| Add: Cheque Issued But not Cashed | |
| 831271 24.03.2020 | 5,30,136.00 |
| BALANCE AS PER PASS BOOK ON 31.03.2020 | <u>3,36,13,080.50</u> |

Place: BARPETA ROAD
Date: 10.09.2021

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082



BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
4TH & 5TH FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2019-2020**



**Auditor
Jain Raj & Co
Chartered Accountants**

Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

MISSION ROAD,
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Email: jainrajandco@gmail.com

AUDIT REPORT

UDIN - 21313082AAAAHL8658

To,
CHAIPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam) , **Account of 4TH & 5TH FINANCE COMMISSION** as at 31st March 2020. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with established Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the Annexure referred to above, we report that:

- We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- In our opinion, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to the observations as per Annexure-1 annexed herewith, gives the information in the manner so required and give a true and fair view:-



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

MISSION ROAD,
BARPETA ROAD-781315
Ph. (03666) 260266/262097
Cell: 94350-40798
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1. In case of Balance Sheet, of the state of affairs of the 4TH & 5TH FINANCE as at 31st March 2020.
2. In the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.

Date: 10-09-2021
Place: BARPETA ROAD

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E


(CA. ANKIT AGARWAL)
PARTNER
M. No.: 313082

ANNEXURE - 1: OBSERVATIONS

- 1) Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- 2) Fixed Assets register has not ben prepared. It is suggested to prepare the same.
- 3) We have test checked the vouchers where no anomaly found.
- 4) Except a few almost all the payments are made by Account Payee Cheques.
- 5) The Accounts has been maintained on cash basis. It is Suggested to change it into mercantile system to arrive at correct Income and Expenditure Account and Balance Sheet.
- 6) In Cash Book date is missing in the date column.
- 7) Cash Book has been closed monthly instead of daily.
- 8) It has been observed that all amount for allotment of room has been received in cash and later on deposited in Bank Account. Despite of receiving the amount in cash the same should have been received by way of Accooount Payee Cheques/Demand Drafts or any other electronic media.
- 9) Self cheques have been issued in the following cases:

| Date | Cheque No | Amount |
|------------|-------------|--------------|
| 03.10.2019 | 624647(SBI) | Rs.23,760.00 |
| 23.10.2019 | 624648(SBI) | Rs.27,200.00 |

Date: 10-09-2021
Place: BARPETA ROAD

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E


(CA. ANKIT AGARWAL)
PARTNER
M. No.: 313082

4TH & 5TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2020

| PARTICULAR | | CURRENT YEAR |
|--|-------------|----------------|
| | | AMOUNT |
| FUND & LIABILITIES | | |
| 1. <u>Accumulated Fund :</u> | | |
| Opening Balance | | 2,08,27,920.24 |
| Add:Excess of Income over Expenditure | | 77,17,802.80 |
| | | 2,85,45,723.04 |
| Less:Excess of Expenditure over Income | | - |
| | | 2,85,45,723.04 |
| 2. <u>Current Liabilities :</u> | | |
| Security Deposit | | - |
| | | 2,85,45,723.04 |
| ASSETS | | |
| 1. <u>Fixed Assets :</u> | | |
| Office Building | 10212711.00 | 1,15,70,037.00 |
| Tractor | 886900.00 | |
| Boundary wall Construction | 470426.00 | |
| 2. <u>Current Assets & Advances :</u> | | |
| 1) <u>Closing Balance :</u> | | |
| Cash in hand | | - |
| Cash at Bank | | 1,69,75,686.04 |
| | | 2,85,45,723.04 |

Place: BARPETA ROAD
Date: 10.09.2021

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082

4TH & 5TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

| Expenditure | | Amount (Rs.) | Income | | Amount (Rs.) |
|-------------|--|-----------------------|--------|--|-----------------------|
| To | <u>Administrative Expenses</u> | | By | <u>Revenue Grants,</u> | |
| | Salary & Office Maintainance | 4556779.00 | | <u>Contribution & Subsidies</u> | |
| | | | | Fund Received for Salary | 12983805.00 |
| | <u>Operation & Maitenance</u> | | | Fund Received for Non Salary | 1674500.00 |
| | Public Toilet | 212339.00 | | | 14658305.00 |
| | <u>Rent, Rates & Taxes</u> | | By | <u>Interest Earned</u> | |
| | Income Tax | 21,393.00 | | Bank Interest | 2,22,015.80 |
| | CGST 1% | 9,050.00 | | | |
| | SGST 1% | 9,050.00 | By | <u>Sale & Hire Charges</u> | |
| | | 39493.00 | | Allotment of Room | 7474500.00 |
| | <u>Finance Charges</u> | | | | |
| | Bank Charges | 1381.00 | | | |
| | <u>Revenue Grants,</u> | | | | |
| | <u>Contribution & Subsidies</u> | | | | |
| | Transfer to Own Fund | 9827026.00 | | | |
| | By Excess of Income over Expenditure | 7717802.80 | | | |
| | TOTAL | 2,23,54,820.80 | | TOTAL | 2,23,54,820.80 |

In Terms of Our Report on Even Date

For **JAIN RAJ & CO**

CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKIT AGARWAL
PARTNER)

M. NO.:31308

Place: BARPETA ROAD

Date:10.09.2021

4TH & 5TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

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

| Receipts | Amount (Rs.) | Payments | Amount (Rs.) |
|--|----------------------------------|---|--|
| To <u>Opening Balances</u> (AS PER DETAILS) State Bank Of India A/c No 30662628905 Syndicate Bank A/c No 73012200086376 Cash in Hand | 3075302.90 7069480.34 0.00 | By <u>Administrative Expenses</u> Salary & Office Maintainance | 4556779.00 |
| To <u>Revenue Grants, Contribution & Subsidies</u> Fund Received for Salary Fund Received for Non Salary | 12983805.00 1674500.00 | By <u>Operation & Maintenance</u> Public Toilet | 212339.00 |
| To <u>Interest Earned</u> Bank Interest | 2,22,015.80 | By <u>Rent, Rates & Taxes</u> Income Tax CGST 1% SGST 1% | 21,393.00 9,050.00 9,050.00 |
| To <u>Sale & Hire Charges</u> Allotment of Room | 7474500.00 | By <u>Finance Charges</u> Bank Charges | 1381.00 |
| | | By <u>Revenue Grants, Contribution & Subsidies</u> Transfer to Own Fund | 9827026.00 |
| | | By <u>Fixed Assets</u> Tractor Purchased | 886900.00 |
| | | By <u>Closing Balance</u> Cash at Bank State Bank Of India A/c No 30662628905 Syndicate Bank A/c No 73012200086376 Cash in Hand | 25,35,803.90 1,44,39,882.14 0.00 |
| TOTAL | 3,24,99,604.04 | TOTAL | 3,24,99,604.04 |

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKIT AGARWAL)
PARTNER

M. NO.:313082

Place: BARPETA ROAD

Date:10.09.2021

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
OWN FUND
FOR
THE FINANCIAL YEAR : 2019-20**



**Auditor
Jain Raj & Co
Chartered Accountants**

Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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Email: jainrajandco@gmail.com

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN- 21313082AAAAHN5740

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of own fund of BARPETA ROAD MUNICIPAL BOARD, (Assam) for the year ended 31st March 2020. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with established Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.

In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to the observations annexed herewith in Annexure -1, gives the information in the manner so required and give a true and fair view:-

1. In the case of income and Expenditure Account of the excess of Expenditure over Income for the year ended on 31.03.2020.
2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2020.

Date: 10-09-2021
Place: BARPETA ROAD

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E
(CA. ANKIT AGARWAL)
PARTNER
M. No.: 313082

ANNEXURE -1 : OBSERVATIONS

- a. Cash book have been maintained but not as per Standard Accounting procedure. Monthly closing balance of bank column of Cash book are not kept as per cash book and changed as per Bank balance which is not as per the accounting procedure. It is suggested that the accounts should be maintained as per Double entry system.
- b. Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- c. Fixed Assets register and Hat Security Register has not been prepared. It is suggested to prepare the same.
- d. We have test checked the vouchers where no anomaly found.
- e. We are not in position to verify whether all the payments are made by Account Payee cheques .

Date 10-09-2021
Place: BARPETA ROAD

For **JAIN RAJ & CO.**
CHARTERED ACCOUNTANTS
F. R. No. 320319E

(CA. ANKIT AGARWAL)
PARTNER
M. No.: 313082

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31/03/2020

| RECEIPTS | AMOUNT | PAYMENT | AMOUNT |
|--|-------------|---|------------|
| Opening Balance | | Fixed Assets | |
| Cash in Hand | 0.00 | Steel Almirah | 24500.00 |
| Syndicate Bank A/c No.73012200017008 | 2692016.32 | Battery | 26303.00 |
| | 2692016.32 | Canon Xerox Machine | 56276.00 |
| Loans | | Tyres & Tubes | 32692.00 |
| Security for Theatre Show | 2000.00 | Tools & Equipments | 52349.00 |
| | | Computer | 21403.00 |
| Income from Taxes | | | 213523.00 |
| House Tax | 1441938.17 | Administrative Expenses | |
| Light Tax | 132999.21 | Accounting Charges | 100600.00 |
| Urban Tax | 48884.62 | Advertisement Expenses | 277900.00 |
| | 1623822.00 | Legal Consultancy Fees | 120000.00 |
| Rental Income from Municipal Properties | | Audit Fees | 91800.00 |
| Parking Fees | 2248304.00 | Bleaching Powder | 30066.00 |
| Road Roller | 77610.00 | DG Set Servicing Expenses | 20802.00 |
| Room Rent | 2873810.00 | Donation | 300000.00 |
| | 5199724.00 | Disposal Of Dead Body Expenses | 2500.00 |
| Fees & User Charges | | Door to Door Garbage Collection Expenses | 679984.00 |
| Cow Market Daily Collection | 10274.00 | Electrical Materials & Installation | 442647.00 |
| Contractor Registration Fees | 29500.00 | Electricity Bill | 225980.00 |
| Fees for use of Dustbin | 19000.00 | Flex Banner Expenses | 9600.00 |
| Filed Permission Fees | 1500.00 | Fuel Expenses | 530182.00 |
| Form Fees(Misc) | 21667.00 | Group PA Premium Calculation | 24691.00 |
| Haat & Bazar Fees | 6920468.00 | GST Return Filling Fees | 30750.00 |
| Milk Market | 131102.00 | Harddisk & Computer Rep | 1500.00 |
| House Construction Permission Fees | 1280833.00 | Land Lease Expenses | 3500000.00 |
| Latrine Allotment | 162500.00 | Market & Drain Cleaning | 112300.00 |
| Land Sale NOC Fees | 2003515.00 | Medical Expenses | 1084.00 |
| NOC Form Fees | 48100.00 | Meeting Expenses | 55195.00 |
| Parking Fees | 749434.00 | Misc Expenses | 292426.00 |
| Tender Form Fees | 623205.00 | Office Expenses | 5800.00 |
| Theatre Show Fees | 4500.00 | Painting Expenses | 124850.00 |
| Trade License Fees | 2198990.00 | Printing & Stationery | 214722.00 |
| Contractor Registration Renewal Fees | 23000.00 | Printing Expenses | 170941.00 |
| CSS Pool Fees | 2000.00 | Repairing of Road Roller | 6310.00 |
| | 14229588.00 | Repairing of Xerox Machine | 8330.00 |
| Fines & Penalties | | Signboard Expenses | 10500.00 |
| Fines | 4313.00 | Tubewell Expenses | 18490.00 |
| | | TDS Late Payment Interest | 62904.00 |
| Sale and Hire Charges | | Telephone Bill | 13443.00 |
| Holding Transfer | 5000.00 | Travelling Expenses | 156496.00 |
| Room Allotment | 9760581.00 | Uniform Expenses | 160806.00 |
| Bishnujyoti Sarobar Allotment | 20000.00 | Vehicle Repairing Expenses | 193188.00 |
| Room Transfer | 615000.00 | Waterpump Expenses | 3000.00 |
| | 10400581.00 | Website Expenses | 37005.00 |
| | | | 8036792.00 |



| | | | | | |
|--------------------------|-------------|-------------|--|-------------|-------------|
| nts, ions & Subsidies | 13500000.00 | | O & M- Civic Amenities | | |
| sfed from 4Th & 5th FC | 9827026.00 | 23327026.00 | Construction of Milk Market | 1156596.00 | |
| | | | Repairing & Construction of | 5098210.00 | |
| Interest Earned | | | Repairing & Construction of Road | 4038397.00 | |
| Bank Interest | | 86076.17 | Construction of Toilet | 275379.00 | |
| Misc | | 10270.00 | Plantation Expenses | 10282.00 | |
| Dustbin | | 2000.00 | Divider Expenses | 23420.00 | |
| | | | Renovation Expenses | 113111.00 | |
| | | | Railmaking & Setup at Ambikagir | 157964.00 | |
| | | | Repairing of Tax Branch | 155820.00 | |
| | | | Bamboo Fencing Expenses | 79220.00 | |
| | | | Tree Cutting Expenses | 31900.00 | 11140299.00 |
| | | | O & M- Others | | |
| | | | Architect Designing Fees | 591920.00 | |
| | | | Material Segregation Shed | 103255.00 | |
| | | | Statute Repairing Expenses | 170421.00 | |
| | | | Misc Repairing Expenses | 177458.00 | 1043054.00 |
| | | | Program Expenses | | |
| | | | Special Programme Expenses | 15900.00 | |
| | | | MLA Program Expenses | 24360.00 | |
| | | | Biswakarma Puja Expenses | 25869.00 | |
| | | | Chath Puja Expenses | 10000.00 | |
| | | | Gamosa & Sarai | 9900.00 | |
| | | | Durga Puja Expenses | 38200.00 | |
| | | | Others | 67640.00 | |
| | | | Gandhi Jayanti Expenses | 10860.00 | |
| | | | Independence Day Expenses | 84287.00 | |
| | | | Republic Day Expenses | 96925.00 | 383941.00 |
| | | | Rent, Rates & Taxes | | |
| | | | Generator Rent | 35000.00 | |
| | | | JCB Hire Charges | 750400.00 | |
| | | | Tractor Rent | 312100.00 | |
| | | | Professional Tax | 51584.00 | |
| | | | CGST @ 1% | 13449.00 | |
| | | | SGST @ 1% | 13449.00 | |
| | | | Labour & welfare Cess | 331514.00 | |
| | | | Income Tax | 227340.00 | 1734836.00 |
| | | | Salary & office Maintenance | | |
| | | | Arrear Salary | 353976.00 | |
| | | | Dearness Allowances | 175218.00 | |
| | | | Prvident Fund | 3588608.00 | |
| | | | Labour & Driver Wages | 8340072.00 | |
| | | | Leave Encashment & Gratuity | 529720.00 | |
| | | | LIC of Staff | 366466.00 | |
| | | | Remuneration of Chairperson | 130000.00 | |
| | | | Remuneration of VC | 91000.00 | |
| | | | Remuneration for Data Entry | 20000.00 | |
| | | | Remuneration of Ward Comm | 500000.00 | |
| | | | Salary to Staffs | 16348973.00 | |
| | | | Staff Loan Repayment | 629173.33 | |
| | | | Salary to Project Director SBM | 208000.00 | 31281206.33 |
| | | | Finance Charges | | |
| | | | Bank Charges | | 5325.40 |
| | | | Closing Balance | | |
| | | | Syndicate Bank A/c | | |
| | | | No.73012200017008 | | |
| | | 57577416.49 | | | 3738439.76 |
| | | | | | 57577416.49 |



BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2020

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|-------------|--|-------------|
| Administrative Expenses | | Income from Taxes | |
| Accounting Charges | 100600.00 | House Tax | 1441938.17 |
| Advertisement Expenses | 277900.00 | Light Tax | 132999.21 |
| Legal Consultancy Fees | 120000.00 | Urban Tax | 48884.62 |
| Audit Fees | 91800.00 | | 1623822.00 |
| Bleaching Powder | 30066.00 | Rental Income from Municipal Properties | |
| DG Set Servicing Expenses | 20802.00 | Parking Fees | 2248304.00 |
| Donation | 300000.00 | Road Roller | 77610.00 |
| Disposal Of Dead Body Expenses | 2500.00 | Room Rent | 2873810.00 |
| Door to Door Garbage Collection Expenses | 679984.00 | | 5199724.00 |
| Electrical Materials & Installation | 442647.00 | Fees & User Charges | |
| Electricity Bill | 225980.00 | Cow Market Daily Collection | 10274.00 |
| Flex Banner Expenses | 9600.00 | Contractor Registration Fees | 29500.00 |
| Fuel Expenses | 530182.00 | Fees for use of Dustbin | 19000.00 |
| Group PA Premium Calculation | 24691.00 | Filed Permission Fees | 1500.00 |
| GST Return Filling Fees | 30750.00 | Form Fees(Misc) | 21667.00 |
| Harddisk & Computer Rep | 1500.00 | Haat & Bazar Fees | 6920468.00 |
| Land Lease Expenses | 3500000.00 | Milk Market | 131102.00 |
| Market & Drain Cleaning | 112300.00 | House Const Permission Fees | 1280833.00 |
| Medical Expenses | 1084.00 | Latrine Allotment | 162500.00 |
| Meeting Expenses | 55195.00 | Land Sale NOC Fees | 2003515.00 |
| Misc Expenses | 292426.00 | NOC Form Fees | 48100.00 |
| Office Expenses | 5800.00 | Parking Fees | 749434.00 |
| Painting Expenses | 124850.00 | Tender Form Fees | 623205.00 |
| Printing & Stationery | 214722.00 | Theatre Show Fees | 4500.00 |
| Printing Expenses | 170941.00 | Trade License Fees | 2198990.00 |
| Repairing of Road Roller | 6310.00 | Contractor Reg Renewal Fees | 23000.00 |
| Repairing of Xerox Machine | 8330.00 | CSS Pool Fees | 2000.00 |
| Signboard Expenses | 10500.00 | | 14229588.00 |
| Tubewell Expenses | 18490.00 | Fines & Penalties | |
| TDS Late Payment Interest | 62904.00 | Fines | 4313.00 |
| Telephone Bill | 13443.00 | Sale and Hire Charges | |
| Travelling Expenses | 156496.00 | Holding Transfer | 5000.00 |
| Uniform Expenses | 160806.00 | Room Allotment | 9760581.00 |
| Vehicle Repairing Expenses | 193188.00 | Bishnujyoti Sarobar Allotment | 20000.00 |
| Waterpump Expenses | 3000.00 | Room Transfer | 615000.00 |
| Website Expenses | 37005.00 | | 10400581.00 |
| | 8036792.00 | Revenue Grants, Contributions & Subsidies | |
| O & M- Civic Amenities | | IDSMT | 13500000.00 |
| Construction of Milk Market | 1156596.00 | Transfer from 4Th & 5th FC | 9827026.00 |
| Repairing & Construction of | 5098210.00 | | 23327026.00 |
| Repairing & Construction of | 4038397.00 | Interest Earned | |
| Construction of Toilet | 275379.00 | Bank Interest | 86076.17 |
| Plantation Expenses | 10282.00 | Others | |
| Divider Expenses | 23420.00 | Misc | 10270.00 |
| Renovation Expenses | 113111.00 | Dustbin | 2000.00 |
| Railmaking & Setup at Ambikagiri | 157964.00 | | 12270.00 |
| Repairing of Tax Branch | 155820.00 | | |
| Bamboo Fencing Expenses | 79220.00 | | |
| Tree Cutting Expenses | 31900.00 | | |
| | 11140299.00 | | |



| | | | | |
|--|-------------|-------------|--|-------------|
| M- Others | | | | |
| Architect Designing Fees | 591920.00 | | | |
| Material Segregation Shed | 103255.00 | | | |
| Statute Repairing Expenses | 170421.00 | | | |
| Misc Repairing Expenses | 177458.00 | 1043054.00 | | |
| Program Expenses | | | | |
| Special Programme Expenses | 15900.00 | | | |
| MLA Program Expenses | 24360.00 | | | |
| Biswakarma Puja Expenses | 25869.00 | | | |
| Chath Puja Expenses | 10000.00 | | | |
| Gamosa & Sarai | 9900.00 | | | |
| Durga Puja Expenses | 38200.00 | | | |
| Others | 67640.00 | | | |
| Gandhi Jayanti Expenses | 10860.00 | | | |
| Independence Day Expenses | 84287.00 | | | |
| Republic Day Expenses | 96925.00 | 383941.00 | | |
| Rent, Rates & Taxes | | | | |
| Generator Rent | 35000.00 | | | |
| JCB Hire Charges | 750400.00 | | | |
| Tractor Rent | 312100.00 | | | |
| Professional Tax | 51584.00 | | | |
| CGST @ 1% | 13449.00 | | | |
| SGST @ 1% | 13449.00 | | | |
| Labour & welfare Cess | 331514.00 | | | |
| Income Tax | 227340.00 | 1734836.00 | | |
| Salary & office Maintenance | | | | |
| Arrear Salary | 353976.00 | | | |
| Dearness Allowances | 175218.00 | | | |
| Provident Fund | 3588608.00 | | | |
| Labour & Driver Wages | 8340072.00 | | | |
| Leave Encashment & Gratuity | 529720.00 | | | |
| LIC of Staff | 366466.00 | | | |
| Remuneration of Chairperson | 130000.00 | | | |
| Remuneration of Vice Chairman | 91000.00 | | | |
| Remuneration for Data Entry | 20000.00 | | | |
| Remuneration of Ward Commissioners | 500000.00 | | | |
| Salary to Staffs | 16348973.00 | | | |
| Staff Loan Repayment | 629173.33 | | | |
| Salary to Project Director SBM | 208000.00 | 31281206.33 | | |
| Finance Charges | | | | |
| Bank Charges | | 5325.40 | | |
| To Excess of Income Over Expenditure | | 1257946.44 | | |
| | | 54883400.17 | | 54883400.17 |

In terms of our report of even date
For JAIN RAJ & CO.,
CHARTERED ACCOUNTANTS

BARPETA ROAD
FRN: 320319E
2021
ANIL
(ANKIT AGARWAL)

Partner

MNO:313082

FRN:320319E

PLACE: BARPETA ROAD

DATED: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD
OWN FUND
VILL-BARPETA ROAD

BALANCE SHEET AS ON 31.03.2020

| Liabilities | | Amount | Assets | | Amount |
|-------------------------------------|------------|---------------------|-------------------------|------------|---------------------|
| General Reserve | | | | | |
| Opening Balance | | 270747893.32 | Land | | 218050000.00 |
| Add: Excess of Income over Expenses | | 1257946.44 | | | |
| | | 272005839.76 | Building | | 40532232.00 |
| Loans | | | | | |
| Hat Security Money | 3512623.00 | | Plant & Machinery | 951665.00 | |
| Security for Theatre Show | 8400.00 | | Add: Addition | 156331.00 | 1107996.00 |
| Seema Karmakar | 273.00 | 3521296.00 | Furniture & Fixture | 758501.00 | |
| | | | Add: Addition | 24500.00 | 783001.00 |
| | | | Vehicle | 2331744.00 | |
| | | | Add: Addition | 32692.00 | 2364436.00 |
| | | | Website | | 17410.00 |
| | | | Public Lighting | | 4000000.00 |
| | | | Tax Receivables | | 4923621.00 |
| | | | Advance to Bulu Basfore | | 10000.00 |
| | | | Bank Balance | | 3738439.76 |
| | | | Cash in Hand | | 0.00 |
| Total | | 275527135.76 | Total | | 275527135.76 |

In terms of our report of even date

For JAIN RAJ & CO.,
CHARTERED ACCOUNTANTS



(ANKIT AGARWAL)

Partner

MNO:313082

FRN:320319E

PLACE: BARPETA ROAD
DATED: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

BANK RECONCILIATION STATEMENT OF SYNDICATE BANK

Balance As Per Audit Report as on 31.03.2020

3738439.76

ADD: Cheque issued but not cleared

| Cheque No. | Date | | |
|------------|----------|-------------|-----------|
| 998471 | 07.11.14 | 2,000.00 | |
| 997776 | 07.08.14 | 10,000.00 | |
| 497022 | 01.04.15 | 5,000.00 | |
| 497026 | 01.04.15 | 11,280.00 | |
| 496999 | 11.03.15 | 10,000.00 | |
| 497003 | 16.03.15 | 5,460.00 | |
| 497048 | 07.04.15 | 192.00 | |
| 495725 | 09.09.15 | 44,619.00 | |
| 109849 | 09.09.15 | 51,557.00 | |
| 109878 | 09.09.15 | 49,847.00 | |
| 109879 | 09.09.15 | 60,226.00 | |
| 109880 | 09.09.15 | 74,737.00 | |
| 109881 | 09.09.15 | 45,538.00 | |
| 109883 | 09.09.15 | 1,72,293.00 | |
| 498571 | 26.02.16 | 2,649.00 | |
| 498541 | 22.01.16 | 12,120.00 | |
| 498544 | 22.01.16 | 774.00 | |
| 432534 | 13.05.16 | 10,000.00 | |
| 433819 | 08.04.16 | 5,000.00 | |
| 8852 | 24.10.17 | 15,000.00 | |
| 8916 | 24.10.17 | 10,961.00 | |
| 702318 | 06.04.18 | 25,913.00 | |
| 702324 | 06.04.18 | 28,626.00 | |
| 702407 | 16.05.18 | 21,000.00 | |
| 702408 | 16.05.18 | 15,000.00 | |
| 459168 | 18.08.18 | 3,030.00 | |
| 931140 | 25.02.19 | 2,000.00 | 694822.00 |

Add: Cheque issued for F.Y 2019-20 but not cleared(As per Annexure) 3009649.00

Add: Unreconciled Amount 0.93

Add: Amount Received but from whom not clear

| | | |
|----------|----------|----------|
| 31.10.18 | 17251.00 | |
| 30.03.19 | 2278.00 | 19529.00 |

Balance As Per Pass Book 31.03.2020

7462440.69

For JAIN RAJ AND CO
CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKIT AGARWAL)

PARTNER

M. NO.: 313082

PLACE: BARPETA ROAD

DATED: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

BANK RECONCILIATION STATEMENT OF SYNDICATE BANK

Balance As Per Cash Book as on 31.03.2020 45,49,331.69

Less: Mistake in cash book writing since Closing Balance as per pass book is written as opening balance in next month. 8,10,891.93
It would be appropriate if closing balance of cash book would be written.

Balance As Per Audit Report 31.03.2020 37,38,439.76

PLACE: BARPETA ROAD
DATED: 10.09.2021

For JAIN RAJ AND CO
CHARTERED ACCOUNTANTS
F.R.NO. 320319E
(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082

ANNEXURE A

Details of Cheque issued for F.Y 2019-20 but not cleared

| SL No | Cheque Date | Cheque No | Amount |
|--------------|-------------|-----------|--------------------------|
| 1 | 06.07.2019 | 499251 | 2000.00 |
| 2 | 03.10.2019 | 498907 | 22540.00 |
| 3 | 04.11.2019 | 498991 | 15000.00 |
| 4 | 04.11.2019 | 498993 | 15000.00 |
| 5 | 04.11.2019 | 498994 | 15000.00 |
| 6 | 04.01.2020 | 412753 | 10000.00 |
| 7 | 04.01.2020 | 412754 | 10000.00 |
| 8 | 17.02.2020 | 412845 | 7000.00 |
| 9 | 07.03.2020 | 395473 | 550.00 |
| 10 | 07.03.2020 | 395475 | 6975.00 |
| 11 | 13.03.2020 | 395478 | 245000.00 |
| 12 | 19.03.2020 | 395479 | 5000.00 |
| 13 | 19.03.2020 | 395483 | 2951.00 |
| 14 | 19.03.2020 | 395486 | 2682.00 |
| 15 | 19.03.2020 | 395490 | 3754.00 |
| 16 | 19.03.2020 | 395494 | 3863.00 |
| 17 | 19.03.2020 | 395498 | 3761.00 |
| 18 | 19.03.2020 | 395501 | 962.00 |
| 19 | 19.03.2020 | 395506 | 3167.00 |
| 20 | 19.03.2020 | 395507 | 10000.00 |
| 21 | 19.03.2020 | 213137 | 191394.00 |
| 22 | 19.03.2020 | 213156 | 7080.00 |
| 23 | 24.03.2020 | 213158 | 29351.00 |
| 24 | 24.03.2020 | 213160 | 1911872.00 |
| 25 | 24.03.2020 | 213164 | 143237.00 |
| 26 | 24.03.2020 | 213165 | 4490.00 |
| 27 | 24.03.2020 | 213169 | 26700.00 |
| 28 | 24.03.2020 | 213171 | 3489.00 |
| 29 | 24.03.2020 | 213173 | 300000.00 |
| 30 | 24.03.2020 | 213175 | 6586.00 |
| 31 | 24.03.2020 | 213177 | 245.00 |
| Total | | | <u>3009649.00</u> |

