

# Paramount Builders

Asst. Yr: 2008-09

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## Observation on Vouching of Journal Vouchers:

| <u>Ref. No:</u>       | <u>Debited to</u>                           | <u>Amount</u> | <u>Observation</u>  |
|-----------------------|---|---------------|---|
| 09/04/07-12           | Building Material a/c<br>→ one Bill missing | 3,61,560/-    | As per bill amount is 2,35,800, but record recorded as 3,61,560/-   |
| 21/05/07-1            | Cement a/c                                  | 1,31,000/-    | As Debited to cement, instead of Building material a/c.   |
| 05/07/09-5            | Cement a/c.                                 | 2,05,800/-    | As per bill. amount is 2,06,800, but recorded as 2,05,800/-   |
| 20/07/09-17           | Cement a/c                                  | 82,000/-      | As per bill amount is 82,500/-, but recorded as 82,000/-  |
| <del>22/08/07-3</del> | <del>Granite a/c</del>                      |               |   |
| 22/08/07-3            | Granite a/c.                                | 12,400/-      | As per voucher debited to labour charges instead but recorded as granite a/c & credited to Hemant Marble depot instead of m/s Navdurga Polishing workers. |
| 6/02/08-1             | Water Proofing chemicals a/c.               | 5,448/-       | Not recorded.   |
| 16/02/08-1            | Chemical a/c                                | 7,128/-       | Not recorded.   |
| 22/04/07-1            | Allowance for equipment a/c.                | 19,859/-      | do  |
| do                    | labour charges a/c.                         | 4,964/-       | do  |
| 17/05/07-2            | Material charges.                           | 10,020/-      | As per voucher credited to Fahat Sami enterprises a/c (Ansan a/c) but recorded as Abdul Malek a/c;  |
| do                    |   |               |   |

| <u>Ref no</u> | <u>Debited to</u>             | <u>Amount</u> | <u>Observation</u>   |
|---------------|-------------------------------|---------------|--|
| 15/06/07-1    | Allowance for consumables a/c | 17,876/-      | debited to allowance for consumables instead of allowance for equipment a/c.       |
| 17/04/07-8    | Consumables a/c               | 11,250/-      | debited to consumables a/c instead of computer repair & maintenance a/c            |
| 18/04/07-4    | Equipment Generator a/c       | 2,900/-       | debited to Equipment Generator a/c instead of computer repair & maintenance a/c    |
| 19/04/07-4    | Equipment a/c                 | 5,250/-       | As per voucher debited to equipment a/c instead but recorded as Printer a/c.       |
| 21/04/07-5    | Consumables a/c               | 788/-         | debited to consumables; instead of sundry purchase.                                |
| 24/04/07-4    | Tool a/c                      | 3,428/-       | debited to tools a/c instead of sundry purchase a/c.                               |
| 26/04/07-4    | Hardware a/c                  | 6,998/-       | debited to Hardware a/c instead of sundry purchases                                |
| 28/04/07-5    | Printing & stationery a/c     | 2,900/-       | debited to printing & stationery a/c instead of computer repair & maintenance a/c. |
| 03/05/07-1    | Tools a/c                     | 27,082/-      | debited to tools a/c instead of sundry   |
| 14/04/07      | Building material a/c         | 1,10,040/-    | JVK bill not on records;   |
| 16/04/07      | consultancy charges a/c       | 1,12,240/-    | do   |

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Observation on vouching of Journal vouchers:

| <u>Ref no.</u> | <u>Debited to</u>           | <u>Amount</u> | <u>Observation</u>   |
|----------------|-----------------------------|---------------|--|
| 19/04/07-1     | Allowance for equipment a/c | √ 4360/-      | SV k bill not on records   |
| 19/04/07-1     | Labour charges a/c          | √ 10901/-     | — do —   |
| 23/04/07-4     | Hire charges a/c            | √ 3000/-      | — do —   |
| 24/04/07-7     | Allowance for equipment     | √ 19,859/-    | — do —   |
|                | Labour charges              | √ 11,964/-    | — do —   |
| 09/05/07-1     | Allowance for equipment a/c | √ 12000/-     | } no supporting  |
|                | Labour charges a/c          | √ 3000/-      |  |
| 10/05/07-4     | Tools a/c                   | √ 1900/-      | Debited Tools a/c instead of sundry purchases a/c.                                   |
| 10/05/07-11    | Tools a/c                   | √ 10,400/-    | — do —   |
| 12/05/07-4     | Tools a/c                   | √ 2935/-      | — do —   |
| 15/06/07-6     | Hardware A/c                | √ 8010        | As per vouchers debited to Hardware A/c but recorded as Plumbing + Sanitary          |
| 29/05/07-2     | Consumables a/c             | √ 348/-       | Debited to Consumables instead of sundry purchases.                                  |
| 29/05/07-3     | Hardware a/c                | √ 3656/-      | Debited to hardware a/c instead of sundry purchases                                  |
| 22/06/07-4     | Consumable A/c              | √ 276         | Purchase of dustbin wrongly debited to consumable A/c instead of office maintenance. |
| 05/06/07-4     | Tools a/c                   | √ 1990/-      | Debited to tools a/c instead of sundry purchases                                     |

| <u>Ref no:</u> | <u>debited to</u>         | <u>Amount</u> | <u>observation</u>  |
|----------------|---------------------------|---------------|---|
| 05/06/07-7     | Tools a/c                 | 212498/-      | Debited to tools a/c instead of sundry purchases a/c  |
| 03/07/07-9     | ⊙ Advertising charges a/c | 3010          | voucher not on records [sonjay arts]  |
| 07/06/07-7     | Material a/c              | 6600/-        | As per voucher debited to material a/c, but recorded as water proof chemical a/c                  |
| 05/07/07-4     | Building material A/c     | 645           | Purchase of plastic sheets shd be debited to consumable A/c or sundry purchases not Bld material. |
| 05/06/07-3     | do                        | 125,760       | JV x will not on records.   |
| 29/05/07-8     | cement a/c                | 1,70,800      | do  |
| 28/05/07-3     | do                        | 271,620       | do  |
| 28/05/07-2     | do                        | 2,41,400      | do  |
| 11/07/07-2     | Consumables A/c           | 9300          | Purchase of XP windows wrongly debited to consumables A/c instead of computers A/c.               |
| 12/05/07-2     | cement a/c                | 1,25,760/-    | JV x Bill not on records.   |
| 14/07/2007-2   | Printing + stationery A/c | 8549          | Purchase of toner cartridge shd be debited to computer repairs + maintenance.                     |

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Observation on vouching of Journal vouchers

| <u>Ref no:</u>    | <u>Debited to</u>     | <u>Amount</u> | <u>Observation</u>   |
|-------------------|-----------------------|---------------|--|
| 20072007<br>- 5   | Building material     | 2205          | Purchase of A/c sheets and be debited to Consumables A/c or sundry purchases.      |
| 20072007<br>- 15  | Tools                 | 8300          | Purchase of Curva ropes and be debited to Hardware A/c or sundry purchases         |
| 20072007<br>- 19  | Bamboos               | 75,521        |  |
| 20072007<br>- 20  | Labour welfare        | 2250          | Purchase of Helmet can be debited to Tools etc.                                    |
| 27/07/07-8        | Tools a/c             | 15,700/-      | Debited to Tools a/c instead of 87313 to Sundry Purchases a/c & 8117 to steel a/c. |
| 25/08/2007<br>- 6 | Repairs + maintenance | 650           | whether debited it to Repairs + maintenance - Computer.                            |
| 25/08/07<br>- 8   | Tools/Hardware A/c    | 75,560/-      | purchase of Bamboos + Ballies where to debit.                                      |
| 27/07/07-12       | Tools a/c             | 1884/-        | Debited to Tools a/c instead of Sundry Purchases                                   |
| 31/07/07-4        | Hardware a/c          | 960/-         | Debited to Hardware a/c instead of Sundry Purchases                                |
| 31/07/07-5        | Tools a/c             | 11,870/-      | Debited to tools a/c instead of Sundry Purchases                                   |

| <u>Ref no</u> | <u>Debited to</u>                            | <u>Amount</u> | <u>Observation</u>  |
|---------------|--|---------------|---|
| 21/07/07-7    | Hardware a/c                                 | ₹495/-        | Debited to Hardware a/c instead of Tools a/c.   |
| 03/08/07-5    | Concrete mix a/c                             | ₹3930/-       | As per vouchers debited to concrete mix a/c, <del>instead of</del> but recorded as Building Material a/c.<br>Bill not on records. |
| 02/08/07-6    | Cement a/c                                   | ₹75950/-      | As per bill amount is 76475, but recorded as 75950/-  |
| 03/08/07-11   | Concrete Mix a/c.                            | ₹1,67,680.-   | As per voucher debited to concrete mix a/c <del>instead of</del> but recorded as Building Material.                               |
| 01/09/07-17   | Printer A/c                                  | ₹690          | Purchase of cartridge debited to printer A/c instead of Computer Repair + main  |
| 11/08/07-15   | do -   | ₹690/-        | do -  |
| 27/07/07-3    | Printing x stationary                        | ₹2600/-       | Inv & bill not on record.   |
| 08/09/07-14   | Office maintenance                           | ₹4390         | House keeping charges A/c <del>is there</del> shd be debited & not office maintenance.  |
| 08/09/07-22   | Tools A/c                                    | ₹664          | Purchase of brova wipe shd be debited to Hardware A/c.  |
| 19/10/07-7    | Hardware a/c.                                | ₹1018/-       | Debited to Hardware a/c instead of Sundry Purchase  |
| 08/09/07-24   | Misc expenses a/c<br>① To office maintenance | 4268          | Pymt to premier Rent a Cab Pvt Ltd  |

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Observation on vouching

Journal Vouchers

| <u>Ref no:</u> | <u>debited to</u> | <u>Amount</u> | <u>Observation</u>   |
|----------------|-------------------|---------------|--|
| 19/10/07-8     | Steel a/c         | ₹3169/-       | As per voucher debited to steel a/c, but recorded as Pipes a/c.  |
| 19/10/07-11    | Equipment a/c     | ₹100/-        | As per voucher debited to Equipment a/c, but recorded as Repair & Maintenance.                                       |
| 19/10/07-18    | Woods a/c         | ₹33,300/-     | As per voucher debited wood's a/c, but recorded as Bamboo a/c. What is Ballies & to be debited under what a/c? head? |
| 23/10/07-2     | Steel a/c         | ₹5939.        | Purchase of Pipes debited to steel a/c instead of Pipes a/c.   |
| 24/09/07-8     | Generator a/c     | ₹6,58,125     | purchase of generator shd to debited to WZF.   |
| 24/09/07-12    | Cement a/c        | ₹4500         | pure Party A/c shd be credited to Ravi cement industry & not hardware material.                                      |
| 23/10/07-10    | Tools a/c         | ₹3,762/-      | debited to tools a/c instead of Hardware a/c   |
| 24/09/07-17    | Cement a/c        | ₹1,80,000     | debited to cement a/c instead of Bld material  |
| 30/10/07-3     | Consumable a/c    | ₹360/-        | debited to consumable a/c instead of Sundry purchases.   |
| 30/10/07-5     | Printer a/c       | ₹2850/-       | debited to Printer a/c instead of computer - Repair & Maintenance  |

| <u>Ref no:</u>              | <u>Debited to</u>                   | <u>Amount</u> | <u>Observation</u>   |
|-----------------------------|-------------------------------------|---------------|--|
| 24/09/07-26                 | Hardware material                   | 3844          | Debited to Hardware instead of sundry material.  |
| 20/10/07-8                  | Equipment a/c                       | 8000/-        | As per voucher debited to Equipment a/c, but recorded as Furniture a/c. (Purchase of music system).              |
| 24/09/07-28                 | Hardware a/c                        | 1,232         | Debited to Hardware instead of steel/Bld mat <sup>erial</sup> .  |
| 06/11/07-2.                 | Computer-Repairs & Maintenance a/c. | 12,450/-      | Debited to computer Repairs & Maintenance a/c instead of computer software a/c.                                  |
| 29/09/07-3.                 | Varna media                         | 5200/-        | Total Bill amt   |
| 29/09/07-9                  | Hardware A/c                        | 6070/-        | Debited to Hardware A/c instead of steel   |
| 29/09/07-10                 | Telephone charges a/c.              | 4000/-        | To understand dat Bill then decided Head of A/c  |
| 06/11/07-10                 | Hardware a/c                        | 16,294/-      | Debited to Hardware a/c instead of Rs 2925 to sundry purchases a/c, Rs 8340 to steel a/c.                        |
| 06/11/07-17.                | Flooring a/c.                       | 9530/-        | As per voucher debited to flooring a/c, but recorded as stones   |
| 05/10/07<br>→ Voucher Date. | Hardware A/c                        | 374           | Not recorded.  |
| 09/10/2007<br>-20           | Cement a/c<br>Hardware A/c          | 4888          | As per voucher debited to <sup>cement</sup> <del>76</del> Shd be debited to consumables A/c or sundry purchases. |



Inventory Builders

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Observation on Vouching of Journal Vouchers

| <u>Ref no</u> | <u>Debited to</u>               | <u>Amount</u> | <u>Observation</u>   |
|---------------|---------------------------------|---------------|--|
| 06/11/07-25   | Consumables a/c                 | 816/-         | Debited to consumables a/c instead of sundry purchases %                       |
| 06/11/07-35   | do                              | 736/-         | do   |
| 24/11/07-4    | Computer Repairs + maintenance. | 5950/-        | Purchase of computer software debited to CFM A/c instead of computers.         |
| 20/11/07-12   | Concrete a/c                    | 1,73,400      | As per voucher debited to concrete a/c, but recorded as building material a/c. |
| 20/11/07-13   | do                              | 3,32,380      | do   |
| 20/11/07-14   | do                              | 52,400        | do   |
| 24/11/07-30   | Tools                           | 8320          | Debited to Tools A/c instead of hardware A/c.                                  |
| 24/11/07-33   | Bamboos                         | 10,000        | Decided A/c head.  |
| 20/11/07-20   | Equipment for sports            | 1,42,000/-    | JV x Bill not on records   |
| 11/11/07-1    | Conveyance a/c                  | 2596/-        | do   |

~~03/12/07 - 1~~ ~~STOCK~~

Dates 03/12/2007-1 to 07/12/07-14 Journal vouchers prints.

not available for vouching.

|              |                 |      |  |
|--------------|-----------------|------|--|
| 03/12/2007-5 | Hardware A/c    | 5851 | Deb should be debited to Steel/Bld material. |
| 03/12/07-16  | Chemicals A/c   | 3910 | To check the A/c head.                       |
| 07/12/07-1   | Consumables A/c | 2383 | To check the A/c of head.                    |

| Ref No           | Debited to                    | Amount  | Observation   |
|------------------|-------------------------------|---------|---|
| 24122007<br>- 1  | Hardware material             | 6750    | shd be debited to electrical <del>item</del> material   |
| 24122007<br>- 7  | Hardware material             | 3262.50 | As per bill invoice total amt is Rs 6525 so de much liability shd be raised + not 3262.50     |
| 24122007<br>- 13 | Hardware                      | 9146    | As per voucher <del>amt</del> debited to Tools A/c but recorded as Hardware A/c.              |
| 24122007<br>- 16 | Hardware                      | 7600    | shd be debited to <del>Std / Bid material A/c</del>   |
| 24122007<br>- 17 | <del>Hardware</del>           | 2246    | As per voucher debited to <del>to</del> Consumable A/c but recorded as Hardware material A/c. |
| 24122007<br>- 19 | Tools                         | 5725    | shd be debited to Sundry purchase + not Tools   |
| 24122007<br>- 24 | Bid material                  | 8770    | shd be debited to Hardware / Tools / material A/c + not Bid material.                         |
| 24122007<br>- 27 | Hardware material             | 478     | shd be debited to Consumable A/c + not Hardware A/c   |
| 31122007<br>- 7  | Hardware + Building           | 2737    | shd be debited to chemicals.  |
| 31122007<br>- 9  | <del>Office</del> Consumables | 358     | shd be debited to Office maintenance  |
| 31122007<br>- 14 | Hardware                      | 20,355  | As per voucher debited to Plumbing + sanitary A/c but recorded as Hardware.                   |

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Observation on vouching of Journal Vouchers

| Ref NO           | Debited to                     | Amnt-  |
|------------------|--------------------------------|--------|
| 07012008<br>- 8  | Printing & Stationery          | 2850   |
| 07012008<br>- 10 | Computer Repairs & maintenance | 2050   |
| 12012008<br>- 6  | Furniture                      | 25,371 |
| 19012008<br>- 8  | Equipment for sports           | 93,349 |
| 29012008<br>- 3  | Hardware                       | 8948   |
| 29012008<br>- 4  | Printing & stationery          | 714    |
| 29012008<br>- 8  | Tools                          | 5955   |
| 29012008<br>- 12 | Consumables                    | 2300   |

Observation  
 shd be debited to  
 Computer Repairs +  
 maintenance  
 As per voucher debited  
 to cartridge

shd be debited to  
 computers A/c.

As per voucher debited  
 to Equipment A/c but  
 recorded as furniture.  
 Purchase of music system.

Total Bill amt Rs 2,37,349  
 dated 18.09.07.

∴ The whole liability  
 shd be created on  
 that date and not  
 part.

shd be debited to  
 Steel A/c + not Hardware  
 A/c

Purchase of bags debited  
 to consumable A/c as  
 per voucher but recorded  
 as printing + stationery.  
 It shd be debited to  
 sundry purchases

Purchase of Bombay Brooms  
 + sponges shd be  
 debited to sundry  
 purchases + not tools

Purchase of Dust bin shd  
 be debited to office main-  
 tenance + not consumables

| Ref No           | Debited to  | Amnt    | Observation  |
|------------------|---|---------|--|
| 29/01/08<br>- 19 | <del>Advertisement</del><br>Printing + stationery | ₹900    | AS per voucher debited to Advertisement but recorded as Printing + stationery.             |
| 29/01/08<br>- 23 | Consumables                                       | ₹160    | Purchase of Dettol + Loun and he debited to Office maintenance + not consumables.          |
| 29/01/08<br>- 30 | Hardware  | ₹11,633 | Shd be debited to steel.   |
| 29/01/08<br>- 32 | Hardware material                                 | ₹6080   | Shd be debited to sundry purchase + not Hardware   |
| 29/01/08<br>- 35 | Hardware material.                                | ₹51,188 | Shd be debited to Pipes AC + not hardware  |
| 29/01/08<br>- 38 | Consumables                                       | ₹5700   | Purchase of water cooler wrongy debited to consumables AC instead of cooler AC or WZP.     |
| 29/01/08<br>- 44 | Computer repairs + maintenance.                   | ₹5950   | Purchase of windows XP shd be debited to computers AC + not Computer Repairs + maintenance |
| 04/02/08<br>- 6  | Hardware material                                 | ₹34,860 | AS per voucher debited to Doors + windows AC but recorded as Hardware material.            |
| 11/02/08<br>- 10 | Steel etc.  | ₹1014   | Shd be debited to Pipes AC and not Steel AC  |

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Observation on vouching of Journal

| Ref No      | Head of A/c                                 | Amt    | Observation  |
|-------------|---|--------|--|
| 19/02/08-1  | <del>Tools</del><br>Tools/Hardware material | 15770  | As per voucher it is debited to Tools A/c but recorded as Tools/Hardware material A/c        |
| 19/02/08-7  | - do -                                      | 2935   | - do -   |
| 19/02/08-12 | Hardware material                           | 3797   | As per voucher debited to GZ Buckets A/c but recorded as Hardware material                   |
| 19/02/08-19 | Tools/Bamboos                               | 10,525 | Decided the head of A/c Purchase of Bamboos/Sponges. Debited to Bamboos A/c.                 |
| 19/02/08-20 | Hardware                                    | 7594   | Purchase of Bucket of Pot is debited to hardware A/c, shd be debited to office maintenance.  |
| 19/02/08-36 | Consumables                                 | 852    |  |
| 25/02/08-4  | Tools/Hardware                              | 3120   | Purchase of Bamboos/Sponges wrongly debited to Tools/Hardware instead of sundry purchases.   |
| 25/02/08-16 | Printing + stationery                       | 476    | Purchase of office bags wrongly debited to printing + stationery instead of sundry purchases |
| 03/03/08-6  | Hardware material                           | 41,922 |  |
| 03/03/08-13 | - do -                                      | 489    |  |
| 03/03/08-14 | Sundry Purchases                            | 14,390 | It was being debited to Tools A/c  |

| Ref No           | Head of AC Debited to         | AMOUNT | REMARKS   |
|------------------|-------------------------------|--------|---|
| 03/03/08<br>- 16 | Hardware material             | 8635   | It is sometimes being debited to <del>Hardware</del> Tools Hardware material A/c sometimes hardware material, |
| 11/03/08<br>- 7  | Computer Repair + maintenance | 5250   | As per voucher it is debited to equipment but recorded as Computer Repair + maintenance.                      |
| 11/03/08<br>- 9  | Hardware material             | 94,000 | As per invoice total bill amt is Rs 1,02,163 but recorded as 94,000 only. It shd be debited to pipes A/c.     |
| 11/03/08<br>- 13 | Bld material                  | 49,980 | Purchase of Solid Blocks wrongly debited to Building material instead of Bricks/Blocks A/c.                   |
| 17/03/08<br>- 5  | Building material             | 24,075 | Purchase of Borwell. As per voucher debited to Borwell A/c but recorded as Building material.                 |
| 17/03/08<br>- 6  | Hardware material A/c         | 28,200 | Purchase of manhole covers. As per voucher debited to plumbing + Sanitary but recorded as Hardware material.  |
| 17/03/08<br>- 12 | Consumables                   | 425    | shd be debited to office maintenance A/c not consumables  |
| 17/03/08<br>- 20 | do                            | 436    | do  |

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Observation on vouching of JV's

| Ref NO           | Debited to                    | Amt      | Remarks   |
|------------------|-------------------------------|----------|---|
| 17/03/08<br>- 28 | Steel A/c                     | 1,15,088 | As per voucher debited to MS Round pipe but recorded as steel.                                  |
| 24/03/08<br>- 1  | Bamboos A/c                   | 20,190   | Purchase of Bamboos / Ballies. [which had of A/c].  |
| 24/03/08<br>- 2  | Equipment Generator A/c       | 37,566   | Purchase of dewatering pump debited to equipment generator A/c.                                 |
| 24/03/08<br>- 4  | Hardware material A/c         | 3,960    | Purchase of signages number plate debited to Hardware material A/c instead of sundry purchases. |
| 24/03/08<br>- 6  | Tools / Hardware material A/c | 12,150   | As per voucher debited to ms-scaff lamp but recorded as Tools / Hardware material A/c.          |
| 24/03/08 - 8     | Plumbing + Sanitary A/c       | 26,624   | →   |
| 24/03/08 - 15    | Hardware material A/c         | 4,056    | Purchase of plastic sheets should be debited to consumables + not to hardware material.         |
| 31/03/08 - 12    | Bunting + Sanitary A/c        | 650      | Purchase of toner refill shd be debited to Computer Repairs + maintenance A/c.                  |
| 31/03/08 - 14    | Hardware material A/c         | 3,000    | Purchase of Pillar award  |
| 31/03/08 - 15    | Tools / Hardware A/c          | 15,361   |   |

| Ref NO                  | Debited To                   | Amt    | Remarks   |
|-------------------------|------------------------------|--------|---|
| 03/12/07<br>- 5         | Hardware material            | 5857   | Purchase of steel binding wire.   |
| 03/12/07<br>- 16        | Tools/Hard ware material A/c | 3910   | Purchase of chemical epoxy concrete bond debited to Tools/Hard ware material A/c instead of chemicals A/c                         |
| 07/12/07<br>- 1         | Consumables A/c              | 2383   | purchase of lateral pipe, Peppers, <del>etc</del> <sup>etc</sup> wrongly debited to consumable A/c instead of plumbing + sanitary |
| 07/12/07- <del>9</del>  | Hardware material A/c        | 80,359 |   |
| 07/12/07- <del>21</del> |                              |        | To check the entry.   |
| 17/12/07- 2             | Tools A/c                    | 1323   | Purchase of Bombay Becons wrongly debited to Tools A/c instead of sundry purchases  |
| 17/12/07- 5             | Pipes                        | 2737   | As per voucher debited to black wing pipe but recorded as pipe  |
| 17/12/07- 6             | Hardware material            | 12,283 | purchase of steel binding wire.   |
| 17/12/07-12             | Hardware                     | 3600   | As per invoice total amt is Rs 4050 but recorded as 3600 only.  |
| 17/12/07- 16            | Tools/Hard ware material     | 9950   | purchase of Bamboo for Tadkha.  |