MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund
Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

AUDITOR'S REPORT

NAGAR PARISHAD PIPALRAWAN

DISTRICT-DEWAS

FINANCIAL YEAR 2023-24

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

INDEPENDENT AUDITOR'S REPORT

To,
The Stakeholders of NAGAR PARISHAD PIPALRAWAN
DISTRICT. DEWAS

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD PIPALRAWAN ("the ULB"), which comprise the Receipts & Payment A/c, Income and Expenditures A/c, and Schedules for the year then ended, and other explanatory information.
Management's Responsibility for the Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are requiredto be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

MRMK & ASSOCIATES Chartered Accountants FRN 023411C

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

Opinion	In our opinion and to the best of our information and according to theexplanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.
Basis for Opinion	The details which form the basis of qualified opinion are reported inthe Annexure 1 and Annexure 2 annexed to this report.
Emphasis Of Matters	We draw attention to the following matters reported in Annexure-2 annexed to the report. 1)Accounts Not prepared as per Municipal Manual & Accounting Standards of local bodies as issued by ICAI. 2)GST, Income tax, Lebour welfare tax, NPS, PT etc. not regularly depositing, returns also pending. 3)A Bank Account related from Vidhayak/sansad nidhi fund(Separate bank account in Bank of india bank) is not incorporated in books of accounts, even in previous years audit report also, Bank balance as per Cash book(Last page reconciliation) is Rs.343045, Bank statement is not available for verification, us per ULB those accounts have no transactions. 4)Books of accounts kept in physical cash book format, no Tally software or another software is maintained for double entry accounting system. 5)Some Voucher files are not available for verification, our report is based on Cash book entries.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reportingof NAGAR PARISHAD PIPALRAWAN ("the ULB") as of March 31, 2024 in Conjunction with our audit of the financial statements of the ULB forthe year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financialinformation, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

MRMK & ASSOCIATES
FRN 023541C
Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

Meaning of Internal Financial Controls Over financial Reporting	A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the Financial Statements.
Inherent Limitations of Internal Financial Controls Over Financial Reporting	Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to erroror fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes inconditions, or that the degree of compliance with the policies or Procedures may deteriorate.
Opinion	In our opinion and to the best of our information ad according to the explanations given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

MRMK & ASSOCIATES FRN 023411CE Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name,/ No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue**

1)	The auditor is responsible for audit of revenue from various sources.	Verification of revenue from various sources has been made, and the same has been recognized and enteredin the books of account produced before us. Revenue recognized on cash(record at the time of receipt) basis but manual required it on accrual basis.
2)	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification and we are relying on the same. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to usby the concerned department duly certified by the concerned officer.
3)	Delay beyond 2 working days shall be immediately brought to The notice of commissioner/CMO.	As per our random sample based checking, "No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc".
4)	The auditor shall specifically mention in the report the revenue recovery against The quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.	Details relating to revenue recovery against the quarterly and monthly No recovery target is available.
5)	The auditor shall verify the interest income fromFDR' sand verify that interest is duly and timely accounted for in cash book.	Interest income recognizing on cash(received)basis. No interest on FD is received hence not recognized.
6)	The case where, Investments are made on lesser interest rates shall	theNo Such Instance found.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

be brought to the notice of the Commissioner/CMO	

2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
2)	He is also responsible for checking the entries in cash book and verifyingthem relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. Perhaps some vouchers files are not available.
3)	He should also checkmonthly balance of the cash book and guide the accountant to rectify errors, if any.	Issued relating to totaling mistakes during the year were noticed and same were duly communicated to the responsible person, Authorities are agree on the same and effects of the same are incorporated in our report, authorities will correct it soon.
4)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government.
5)	During the audit financial propriety shall also be Checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
6)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner CMO.	No such instances were noticed during the test check of such entries conducted by us.
7)	The auditor shall be	Utilization certificates of various schemes

MRMK & ASSOCIATES CHARTERED ACCOUNTANTS FRN 023411C

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

	responsible . for verification of scheme wise/project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and Creation of Fixed Asset.	for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.
8)	He shall verify that all Temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were checked on sample basis, but no dues found.

Audit of Book Keeping

1)	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on Cash of books of accounts
2)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
3)	The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed.
4)	Bank reconciliation statement (BRS) shallbe verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditorwill help in the preparation of BRS.	Bank Reconciliation as provide by the UBL is cross verified.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were not made available to us.
6)	The auditor shall verify the fixed assets registerfrom other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.

4) Audit of FDR

1)	The auditor is responsible for audit ofall fixed deposits and term deposits.	We have verified FDR maintained by the ULB on sample basis and provided us for verification.
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR records are kept in physical copy from in a separate file. We suggest ULB to prepare separate register containing all the relevant details as pr Municipal manual.
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shallbe immediately brought to the notice of Commissioner/CMO.	No such instance found.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interest on FDR are booked on Cash basis. No interest received hence not recognized.

मुख्य नगर पालिका अधि
नगर परिषद पीपलराव

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on testcheck basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures are followed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities wefound them complete and appropriate. Competitive Tendering procedures were followed for all bids, which we checked on random basis.
3)	He shall verify the receipts of tender fee /bid processing fee / performance guarantee both duringthe construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts oftender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee /performance guarantee shall beverified from theissuing banks	No such bank guarantees were produced before us for verification,
5)	The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6)	The cases of extension of BG shall be brought to The notice of Commissioner/CMO. Proper guidance to extend the BC's shall also be given to ULB.	No such bank guarantees were produced before us for Verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.

MRMK & ASSOCIATES
FRN 023411C
Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

6) **Audit of Grants and Loans**

1)	The auditor is responsible for audit ofgrants given by Central Government and its utilization.	Verification had been conducted for the grants Received from the Central/state government. Details of grant receipt and utilized as per rules and regulation.
2)	He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants Received from the State/Central government. Grant register is not available hence not checked and verified.
3)	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan desired revenue or not. He shall also comment on the possible reasons for non-generation of	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue. No loan statement is available hence we are unable to verify the same. And No interest charged/booked on the loan balance.
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES

CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

7) Others-

Sr. No.	Particulars	Comments
1	Employees Liabilities	Employees Pension, LWT, PT are not deposited regularly,
2	Tax Deductions	GST DS and Income tax TDS deductions checked on random basis and deductions was done but periodic tax returns are not filed.
3	Litigations	ULB told us there is no new case is filed in FY-23-24, old lokayukt case is under going/pending in ULB which is not connected to FY-23-24 and we are relying on the same.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph 9109598989, 8269223860

Reporting on Other matters for Financial Year 2022-23

NAGAR PARISHAD PIPALRAWAN DISTT. DEWAS
Auditor: BORKAR & MUZUMDAR, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilization certificate.	In some of the instances tax rates are not properly charged by the Palika futher due to totaling errors in the bills excess payment has been observed .	The municipality should cut out the Worthless expenditures like over advertisement in news paper than the occasion Demands & conveyance by public transport should be encouraged .
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following cash basis of accounting which is not prescribed as per MPMAM, Currently keeping manual records only	Duble entry accounting system suggested by Municipal Manual must be adopted.
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and	Interest Certificate from bank should be collected	Interest Certificate from bank should be collected and Request bank to not to cut TDS on interest by filing relevant form to income tax dept. and provide copy to income tax dept.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund Bagh
Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

		their maintenance		
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that theevidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review shouldbe Carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	The grants received by nagarPalika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Palika is not sureof the head under which some grants are received as the same are directly without mentioning	Grant registeris be updated and balanced regularly with its Utilization Certificate. Loan statement should be collectd and book interest accordingly.

MRMK & ASSOCIATES FRN 023411C Chartered Accountants

मुख्य नगरपालिका अधि.
नगर परिषद पीपलरावाँ

	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Checked on random basis and We didn't came across any such diversion of fund.	Grant/fund registers should be mentaind.
	Whether all the temporary advances have been fully recovered or not.	No such outstanding found		
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

& ASSOCIATES
FRN 023411C
Chartered Accountants

मुख्य नगर पालिका अधि.
नगर परिषद पीपलरावाँ

NAGAR PARISHAD PIPALRAWAN

RECEIPTS & PAYMENTS ACCOUNT

FOR THE PERIOD OF 01-04-2023 TO 31-03-2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE		**ASSETS PURCHASED/CONSTRUCTION**	
MP GRAMIN BANK 011710210000009	523692	CC ROAD CONSTRUCTION	978280
SANCHIT NIDHI MP GRAMIN BANK 188	246781	CC TV CAMERA	176401
SBI 53046461035	4489027	KRAYKLAP	1525000
		PUBLIC LIGHT INSTALLATION	600000
TAX REVENUE		STATUE CONSTRUCTION	42000
PROPERTY TAX	365275	FURNITURE PURCHASE	12000
SAMEKIT TAX	154181		
WATER TAX	750718	**EXPENSES & OTHERS**	
		JALPRADAY EXPENSES	1856097
GRANTS		SWACHATA EXPENSES	169175
ADHOSANRACHNA	1977391	ADVERTISEMENT	66400
15TH FINANCE COMM.	3342050	DIESEL	1225524
CHUNGI KSHATIPURTI	10066107	REPAIR & MAINTENANCE	264370
KAYAKALP	1576000	ANTYESTHI SAHAYTA	15000
MULBHOOT	2256346	AUDIT FEES	41300
MUDRANK SHULK	243903	COMMUNICATION	31974
RAJYA VITT AAYOG	3603000	COMPUTER REPAIR & MAINTENANCE	76090
SADAK MARAMMAT ANUDAN	1534316	CONSULTANCY EXPENSES	184000
		ELECTION EXPENSES	135600
OTHERS		FOOD AND REFRESHMENT	63570
UPKAR	94868	FSTP TESTING	199560
EDUCATION CESS	7659	HIGH MASTER	200000
AMANAT VAPSHI	8000	NGO	375000
LICENSE FEES	35500	NIT	106408
NAVIN NAL CONNECTION	25830	OFFICE EXP.	80940
COLONY VIKASH	52000	OWE PROGRAM	171455
SHOP PREMIUM	101200	RENT	85000
SHOP RENT	156100	SALARY & WAGES	12547289
OTHERS	278501	STATIONARY	37900
		SWACHATA	480719
		TENDER	27400
		TRAVEL	43100
		AMANAT VAPSHI	4000
		OTHERS	2252086
		MATERIAL PURCHASED	1274269
		LOAN REPAYMENT	
		LOAN REPAYMENT	201988
		INVESTMENTS	
		FDR	1950000
		CLOSING BALANCE	
		MP GRAMIN BANK 011710210000009	11712
		SANCHIT NIDHI MP GRAMIN BANK 188	307914
		SBI 53046461035	4068924
TOTAL	**31888445**	**TOTAL**	**31888445**

लेखापाल
नगर परिषद पीपलरावाँ

मुख्य नगरपालिका अधिकारी
नगर परिषद पीपलरावाँ

NAGAR PARISHAD PIPALRAWAN

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD OF 01-04-2023 TO 31-03-2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
		TAX REVENUE	
JALPRADAY EXPENSES	1856097	PROPERTY TAX	365275
SWACHATA EXPENSES	169175	SAMEKIT TAX	154181
ADVERTISEMENT	66400	WATER TAX	750718
DIESEL	1225524		
REPAIR & MAINTENANCE	264370	**GRANTS**	
ANTYESTHI SAHAYTA	15000	ADHOSANRACHNA	1977391
AUDIT FEES	41300	15TH FINANCE COMM.	3342050
COMMUNICATION	31974	CHUNGI KSHATIPURTI	10066107
COMPUTER REPAIR & MAINTENANCE	76090	KAYAKALP	1576000
CONSULTANCY EXPENSES	184000	MULBHOOT	2256346
ELECTION EXPENSES	135600	MUDRANK SHULK	243903
FOOD AND REFRESHMENT	63570	RAJYA VITT AAYOG	3603000
FSTP TESTING	199560	SADAK MARAMMAT ANUDAN	1534316
HIGH MASTER	200000		
NGO	375000	**OTHERS**	
NIT	106408	UPKAR	94868
OFFICE EXP.	80940	EDUCATION CESS	7659
OWE PROGRAM	171455	AMANAT VAPSHI	8000
RENT	85000	LICENSE FEES	35500
SALARY & WAGES	12547289	NAVIN NAL CONNECTION	25830
STATIONARY	37900	COLONY VIKASH	52000
SWACHATA	480719	SHOP PREMIUM	101200
TENDER	27400	SHOP RENT	156100
TRAVEL	43100	OTHERS	278501
AMANAT VAPSHI	4000		
OTHERS	2252086		
MATERIAL PURCHASED	1274269		
SURPLUS	4614719		
TOTAL	26628945	TOTAL	26628945

लेखापाल
नगर परिषद पीपलरावां

मुख्य नगरपालिका अधिकारी
नगर परिषद, पीपलरावां