कार्यालय नगर पालिका परिषद पिपरिया जिला–नर्मदापुरम (म.प्र.)
Email Id:- cmopipariya@mpurban.gov.in
Website:- www.nagarpalikapipariya.co.in
दीनदयाल उपध्याय पार्क
तिलक वार्ड, पिपरिया
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क्रमांक / न.पा. / सा.शा / 2025 / 1057 पिपरिया दिनांक – 03/03/2025

प्रति,

आयुक्त महोदय
नगरीय प्रशासन एवं विकास म.प्र.
भोपाल

विषय– नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023–24 प्रेषित करने के संबंध में।

संदर्भ – संचनालय का पत्र क्रमांक / ऑडिट / लेखा शाखा–4(क) / 265 / 3760 भोपाल दिनांक 27.02.2025

——— / / ———

उपरोक्त संदर्भित विषायतंर्गत लेख है कि आपके द्वारा चाही गई नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023–24 तैयार कर आपकी ओर सादर प्रेषित।

सलंग्न – उपरोक्तानुसार

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पिपरिया
जिला – नर्मदापुरम (म. प्र.)

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** AUDIT REPORT FOR FY 2023-2024 **

NAGAR PALIKA PIPARIYA

DIVISION-NARMADAPURAM (M.P.)

AUDITED BY

NRPB & ASSOCIATES
CHARTERED ACCOUNTANTS

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NRPB & ASSOCIATES
CHARTERED ACCOUNTANTS
Flat No.104, Platinum, Mahendra Green Woods
Extention Jathkhedi Bhopal (M.P.) 462047
Email-nrpbfca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
NAGAR PALIKA PIPARIYA,

TO,
THE MEMBERS OF NAGAR PALIKA,
NAGAR PALIKA PIPARIYA,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **PIPARIYA NAGAR PALIKA,** which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the 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 internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

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, and deviation, if any attached with this report (as per annexure A)

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 265/2024/7827 dated 24/04/2024, and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

ii) We found that daily collection are deposited on the same day except in the cases of

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नगरपालिका परिषद पिपरिया

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where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be be come into the notice of CMO.

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.

vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.
However, on verification of revenue register we observed huge recovery from past several years, below mentioned are few cases.

In case of Property Tax

Ward No	Property ID	Name	Total Due (In Rs.)
20	7000991298	लॉक-वार्ड-20	222675
16	7000991698	ओपन-वार्ड-16	181400
19	7000992792	अधिभोगी: केवलचंद झंवर	173560
19	7000994059	अधिभोगी: नारायण दास झंवर	173560
16	7000991696	ओपन-वार्ड-16	156895
18	7001000489	लॉक-वार्ड-18	142965
1	7001032893	ब्राईट करियर स्कूल	135347
16	7001024787	ओपन	134330
13	7001004883	मोहम्मद अब्दुल अलीम	132192
14	7001004985	अधिभोगी: नीरज कुमार शर्मा	129545
8	7001045843	हरिशंकर जायसवाल	108150

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नगरपालिका परिषद पिपरिया

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In case of Water Tax

Total Number of connection	Mobile Number Linked	Mobile Number Not Linked	Email Id Linked	Remarks
7515	2089	5426	13	Usage Type Missing, Connection Size Missing and Property Id Missing

S.No.	Consumer Number	Consumer Name	Amount	Remarks
1	1002233460	Shankar lal	54,889	ULB is not taken any action of Recovery
2	1002361132	Tarun Murlivar	31,440	ULB is not taken any action of Recovery
3	1002361085	POORAN LAL SHARMA	29,131	ULB is not taken any action of Recovery
4	1002361657	S.D.O.REVENUE .	27,788	ULB is not taken any action of Recovery
5	1002232323	M.P.R.D.C.	25,490	ULB is not taken any action of Recovery
6	1002233252	Thana Prabhari Stap .	25,065	ULB is not taken any action of Recovery
7	1002232743	Shivnarayan Chhipa	24,996	ULB is not taken any action of Recovery
8	1002233020	Ghan shyam Jaiswal	24,958	ULB is not taken any action of Recovery
9	1002361149	Post Office	24,751	ULB is not taken any action of Recovery

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. **Audit of Expenditure**

i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

- We found in case of payment proper bill is not placed by the contractor as essential of the bill is not made Instance.
- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
- ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
- ULB deducted TDS on Purchase they were made, however this is not a correct Practice.

ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM etc) proper Accounting entries.

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries.

iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

x) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A).

3. Audit of Book Keeping

i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB, but differences between cash book and bank should clear and take in books.

iv) We checked the grant register and found it in accordance with receipts and payments of particular grant, but not maintain Head wise as per the circular and instruction by Department.

v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.

4. Audit of Fixed Deposit Receipts

i) We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. We have checked all Fixed Deposit and term deposit maintained by ULB as with the provided documents.

i) Audit of Tenders/ Bids

i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.

iii) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases were contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.

iv) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

i) We have found PMAY Grant distribution detailed records not maintained by ULB (Beneficiary wise). Some Grant is not matched with utilization certificates.(Annexure-A)

ii) We have Found that ULB is taken Loan from HUDCO for CM Infrastructure work details given below-

S.N.	Loan Amount	Principal	Remaining	Remarks
1	1,58,29,985/-	4,42,300/-	1,53,87,685/-	ULB has taken Loan against Infra Yojna but loan and grant details not maintain in separate Register.
2	1,07,54,830/-	-	1,07,54,830/-	ULB has taken Loan against Payjal Yojna but loan and grant details not maintain in separate Register.

iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found not ULB maintain Grant Register but not update regular basis.

iv) We have checked and verified that no capital receipts / grants etc. are diverted to any revenue expenditure.

For NRPB & Associates
Chartered Accountants
(FRN-028602C)

NRPB & ASSOCIATES Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

(CA. Priyanka Bhardwaj)
Partner
Date : 01-03-2025
UDIN- 25155057BMJIGW6267

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ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is collecting GST on Rent Income and deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

3. We have verified the dates of the Quarterly TDS Returns and found it filled within the due dates but website of TDS TRACES not provided for detailed checking.

4. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

5. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

6. We found that ULB have FDR's during the year 2023-24 but not maintain in Register

7. We have gone through Contractor's file on random basis and observed the following:-

   (a) That majority of works contract are not completed within stipulated time.
   (b) No approval for extension of time period is obtained from the authority.
   (c) No penalty or Compensation is charged from contractors for delay in the work.
   (d) No completion certificates are issued by the Engineers to any contractor.
   (e) Final bill payments are still due in every file which we checked.
   (f) Documents regarding Provident Fund Registration is not available on records.
   (g) Documents regarding Labour Act Registration is not available on records.
   (h) Labour Report is not available.
   (i) Royalty Certificate is also not available.
   (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
   (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
   (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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8. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.

Name of Grant	As Per Record	As Utilization	Difference
Road Development Grant	77,69,554/-	77,69,554/-	-
15th Finance Commission Grant	1,66,08,800/-	1,66,08,800/-	-
Moolbhoot Grant	76,97,631/-	76,97,631/-	-
State Finance Commission Grant	2,28,16000/-	2,28,16000/-	-

9. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. ULB has prepared Budget on estimation basis on very higher side but during Audit we found as per Assigned Amount Budget consumption is very leaser.

10. During the checking ULB is not provided EPF, GPF and NPS, Royalty, LWT and other Government dues Previous outstanding details or any other summery/ format, So we cannot comment on it.

11. During the checking we found NULM, SBM, PMAY running on PFMS Portal, we have checked Payment but other government deduction is not found, So we cannot comment on it.

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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Municipal Council Pipariya (M.P.)
BALANCE SHEET
As on 31 March 2024

S.No.	Particulars	Schedule No.	Current Year Rs)	Previous Year (Rs)
M	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	5,17,54,451.61	4,85,49,504.09
	Earmarked Funds	B-2	3,10,53,795.00	3,10,53,795.00
	Reserves	B-3	32,13,91,674.61	32,00,03,585.54
	Total Reserves and Surplus		**40,41,99,921.22**	**39,96,06,884.63**
A2	**Grants, Contributions for Specific**	B-4	7,29,87,992.94	3,45,62,066.94
	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	2,61,42,515.30	2,65,84,815.30
A3	**Total Loans**		**9,91,30,508.24**	**6,11,46,882.24**
	TOTAL SOURCES OF FUNDS [A1-A3]		**50,33,30,429.46**	**46,07,53,766.87**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		57,75,96,942.17	51,76,01,148.10
	Less: Accumulated Depreciation		38,50,08,913.78	32,35,99,083.78
	Net Block		**19,25,88,028.39**	**19,40,02,064.32**
	Capital work-in-progress		18,98,07,333.46	22,11,13,784.46
	Total Fixed Assets		**38,23,95,361.85**	**41,51,15,848.78**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	1,64,53,035.00	2,51,67,884.00
	Total Investment		**1,64,53,035.00**	**2,51,67,884.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	55,845.00	1,80,685.00
	Sundry Debtors (Receivables)	B-15	1,64,70,483.00	1,44,02,000.00
	Gross amount outstanding			
	Less: Accumulated provision against			
	Prepaid expenses	B-16	64,443.00	3,22,208.00
	Cash and Bank Balances	B-17	15,44,82,542.84	7,29,12,778.70
	Loans, advances and deposits	B-18	80,73,171.00	80,73,171.00
	Total Current Assets		**17,91,46,484.84**	**9,58,90,842.70**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	4,69,76,688.50	4,64,28,754.50
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	2,63,43,547.73	1,64,53,261.11
	Provisions	B-10	13,44,216.00	1,25,38,793.00
	Total Current Liabilities		**7,46,64,452.23**	**7,54,20,808.61**
B5	**Net Current Assets (B3-B4)**		**10,44,82,032.61**	**2,04,70,034.09**
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the	B-20		
	TOTAL APPLICATION OF FUNDS		**50,33,30,429.46**	**46,07,53,766.87**
	Notes to the Balance Sheet - Attached			

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नगरपालिका परिषद पिपरिया

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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	General Account
3101000	Balance as per last account	4,85,49,504.09
	Additions during the year	-
	Surplus for the year	32,04,947.52
	Addition	
	Total (Rs.)	**5,17,54,451.61**
	Deductions during the year	
3101000	Deficit for the year	-
	Transfers	
	Balance at the end of the current year	**5,17,54,451.61**

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नगरपालिका परिषद पिपरिया

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Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund (Sanchit nidhi)	General Provident fund
(a) Opening Balance	3,10,53,795.00	
(b) Additions to the Special Fund		
Transfer from Municipal Fund	-	
Interest/Dividend earned on Special Fund Investments	-	
Profit on disposal of Special Fund Investments	-	
Appreciation in Value of Special Fund Investments	-	
Other addition (Specify nature)		
Total (b)	3,10,53,795.00	
(c) Payments out of funds		
[I] Capital expenditure on		
Fixed Asset	-	
Others		
[II] Revenue Expenditure on	-	
Salary, Wages and allowances etc		
Rent Other administrative charges		
[III] Other:		
Loss on disposal of Special Fund Investments		
Diminution in Value of Special Fund Investments		
Transferred to Municipal Fund		
Total (c)	-	
Net Balance of Special Funds (a + b) – (c)	3,10,53,795.00	

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	32,00,03,585.54	5,99,95,794.07	37,99,99,379.61	6,14,09,830.00	31,85,89,549.61
	Capital Reserve	-		-	-	-
	Borrowing Redemption Reserve		28,02,125.00	28,02,125.00	-	28,02,125.00
	Special Funds (Utilised)					
	Statutory Reserve					
	General Reserve	-	-	-	-	-
	Revaluation Reserve					
	Total Reserve funds	32,00,03,585.54	6,27,97,919.07	38,28,01,504.61	6,14,09,830.00	32,13,91,674.61

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Municipal Council Pipariya

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	2,91,28,166.70	54,33,900.24				3,45,62,066.94
(b) Additions to the Grants *						
Grant received during the year	3,76,25,962.00	7,77,10,853.43				11,53,36,815.43
Interest/Dividend earned on Grant Investments	-					
Profit on disposal of Grant Investments						
Appreciation in Value of Grant Investments						
Other addition	-	-				
- Indra Gandhi Pension Yojna						
- Mukhya mantri Haath thela						
- Swarna Jayanti Rojgar Yojna						
Total (b)	3,76,25,962.00	7,77,10,853.43	-	-	-	11,53,36,815.43
Total (a + b)	6,67,54,128.70	8,31,44,753.67	-	-	-	14,98,98,882.37
c) Payments out of funds						
Capital expenditure on Fixed Assets	1,18,30,600.07	4,81,65,194.00			-	5,99,95,794.07
Capital Expenditure on Other					-	
Revenue Expenditure on						
Salary, Wages, allowances etc.						
Rent	84,52,521.93	84,62,573.43	-	-	-	1,69,15,095.36
Other:		-				
Loss on disposal of Grant Investments						
Transfer - Muncipal fund Investments						
Grants Refunded						
Other administrative charges						
Total (c)	2,02,83,122.00	5,66,27,767.43	-	-	-	7,69,10,889.43
Net balance at the year end(a+b)- (c)	4,64,71,006.70	2,65,16,986.24	-	-	-	7,29,87,992.94

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
	Loans from State government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	-	-

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Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government	48,00,000.00	48,00,000.00
	Loans from State government	1,53,87,685.30	1,58,29,985.30
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans	59,54,830.00	59,54,830.00
	Total Un-Secured Loans	**2,61,42,515.30**	**2,65,84,815.30**

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors	4,69,42,188.50	4,63,94,254.50
	From Revenues		
	From staff		
3402000	From Others	34,500.00	34,500.00
	Total deposits received	**4,69,76,688.50**	**4,64,28,754.50**

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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
34110	Civil Works Electrical works				
	Others Total of deposit works				

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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
35010	Creditors	1,69,59,218.85	1,53,16,564.68
	Employee Liabilities	79,24,226.00	26,201.10
	Interest Accrued and Due		
	Recoveries Payable	12,13,335.88	7,87,925.94
	Government Dues Payable	-	75,802.39
	Refunds Payable	-	-
	Advance Collection of Revenues	-	-
	Others	2,46,767.00	2,46,767.00
		2,63,43,547.73	**1,64,53,261.11**

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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	13,44,216.00	1,25,38,793.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	13,44,216.00	1,25,38,793.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductio ns during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4.00	5	6	7	8	9	10.00	11.00	12.00
41010	Land	21,70,058.00	-	-	21,70,058.00	-	-	-	-	21,70,058.00	21,70,058.00
41011	Lack & Pond	-	-	-			-	-			
41020	Buildings	7,26,32,498.39	46,30,123.00	-	7,72,62,621.39	3,07,18,357	25,75,420.00	-	3,32,93,777.20	4,39,68,844.19	4,19,14,141.19
	Infrastructure Assets	-		-	-			-			
41030	• Roads and Bridges	19,14,83,765.68	3,38,37,153.63	-	22,53,20,919.31	18,41,29,179	3,45,56,530.00		21,86,85,709.35	66,35,209.96	73,54,586.33
41030	Bridges, Culverts & Flyovers	74,26,606.17		-	74,26,606.17	13,13,546	-		13,13,545.69	61,13,060.48	61,13,060.48
41031	• Sewerage and drainage	4,57,96,346.51	1,16,55,980.44	-	5,74,52,326.95	2,12,19,838	38,30,160.00		2,50,49,997.59	3,24,02,329.36	2,45,76,508.92
41032	• Water ways	13,21,09,550.57	9,13,306.00	-	13,30,22,856.57	3,76,45,737	1,33,02,290.00	-	5,09,48,026.69	8,20,74,829.88	9,44,63,813.88
41033	• Public Lighting	2,12,50,539.30	-	-	2,12,50,539.30	2,30,99,455.97	30,36,240.00	-	2,61,35,695.97	(48,85,156.67)	(18,48,916.67)
41025	Heritage Budiling	1,50,000.00		-	1,50,000.00						1,50,000.00
41040	• Plants & Machinery	78,55,181.98	12,56,724.00	-	91,11,905.98	37,19,206	-		37,19,206.34	53,92,699.64	41,35,975.64
41050	• Vehicles	2,47,42,835.29	76,04,307.00	-	3,23,47,142.29	1,34,29,806	32,56,260.00		1,66,86,066.32	1,56,61,075.97	1,13,13,028.97
41060	• Office & other equipment	49,01,898.75	-	-	49,01,898.75	52,16,382	4,90,190.00	-	57,06,572.30	(8,04,673.55)	(3,14,483.55)
41070	• Furniture, fixtures, fittings and electrical appliances	53,42,865.46	98,200.00	-	54,41,065.46	29,15,949	3,62,740.00		32,78,689.13	21,62,376.33	24,26,916.33
4180	• Other fixed assets	17,38,972.00		-	17,38,972.00	1,91,627	-		1,91,627.20	15,47,344.80	15,47,344.80
	Total	51,76,01,148.10	5,99,95,794.07	-	57,75,96,942.17	32,35,99,083.78	6,14,09,830.00	-	38,50,08,913.78	19,25,88,028.39	19,40,02,064.32
41210	Work-in-progress	22,11,13,784	-	3,13,06,451	18,98,07,333	-	-		59,76,536.00	18,98,07,333.46	22,11,13,784.46
	Total	73,87,14,932.56	5,99,95,794.07	3,13,06,451	76,74,04,275.63	32,35,99,084	6,14,09,830	-	39,09,85,449.78	38,23,95,361.85	41,51,15,848.78

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Municipal Council Pipariya

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
42010	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments				
	General Fund				

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Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110					
	Central Government Securities			1,64,53,035.00	2,51,67,884.00
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments				
	Total of Investments General Fund		-	**1,64,53,035.00**	**2,51,67,884.00**

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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores Loose	55,845.00	1,80,685.00
	Tools Others	-	-
Total Stock in hand		**55,845.00**	**1,80,685.00**

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	48,41,360.00	-	48,41,360.00	45,55,000.00
	More than 5 years*			-	
	Sub - total	48,41,360.00	-	48,41,360.00	45,55,000.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	**48,41,360.00**	-	**48,41,360.00**	**45,55,000.00**
43120	**Receivable of Other Taxes**				
	Less than 3 years	59,78,123.00	-	59,78,123.00	42,01,000.00
	More than 3 years*	-			-
	Sub - total	59,78,123.00	-	59,78,123.00	42,01,000.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges	**59,78,123.00**	-	**59,78,123.00**	**42,01,000.00**
43130	**Receivable for Water Taxes**				
	Less than 3 years	47,20,000.00		47,20,000.00	47,15,000.00
	More than 3 years*				
	Sub - total	47,20,000.00	-	47,20,000.00	47,15,000.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	**47,20,000.00**	-	**47,20,000.00**	**47,15,000.00**
43140	**Receivables for Other Source**				
	Less than 3 years	9,31,000.00		9,31,000.00	9,31,000.00
	More than 3 years*				
	Sub - total	**9,31,000.00**	-	**9,31,000.00**	**9,31,000.00**
43150	**Receivables from Control Account**				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**1,64,70,483.00**	-	**1,64,70,483.00**	**1,44,02,000.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
440	Establishment	64,443.00	3,22,208.00
	Administrative		
	Operations & Maintenance	-	-
	Total Prepaid expenses	**64,443.00**	**3,22,208.00**

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	1,19,452.00
4502000	Nationalised Banks	15,44,82,542.84	7,27,93,326.70
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
4504000	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
4506000	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	**15,44,82,542.84**	**7,29,12,778.70**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
	Loans and advances to employees	74,46,524.00	-	-	74,46,524.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	6,26,647.00			6,26,647.00
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and	80,73,171.00			80,73,171.00

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works Other asset control accounts		
	Total Other Assets	0	

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Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses Deferred Discount on Issue of Loans Deferred Revenue Expenses Others		
	Total Miscellaneous expenditure		

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Municipal Council Pipariya (M.P.)
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current year (Rs.)	Previous year (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	1,25,52,873.00	1,12,73,843.00
	Assigned Revenues & Compensation	IE-2	5,75,84,092.00	5,82,08,514.00
	Rental Income from Municipal Properties	IE-3	3,28,12,681.00	1,75,53,149.00
	Fees & User Charges	IE-4	80,16,926.00	42,95,274.00
	Sale & Hire Charges	IE-5	1,82,622.00	4,78,876.00
	Revenue Grants, Contributions & Subsidies	IE-6	7,83,24,925.36	6,51,74,680.00
	Income from Investments	IE-7	8,81,356.00	-
	Interest Earned	IE-8	82,004.00	4,27,812.00
	Other Income	IE-9	1,43,150.76	38,72,035.27
	Total - INCOME		**19,05,80,630.12**	**16,12,84,183.27**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	4,58,02,482.94	7,64,91,400.09
	Administrative Expenses	IE-11	80,98,996.67	1,92,32,086.14
	Operations & Maintenance	IE-12	5,67,99,062.69	1,34,62,533.65
	Interest & Finance Expenses	IE-13	3,31,891.60	2,047.50
	Programme Expenses	IE-14	23,70,641.70	17,49,228.58
	Revenue Grants, Contributions & subsidies	IE-15	97,60,652.00	39,50,897.59
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		6,14,09,830.00	4,37,08,395.19
	Total - EXPENDITURE		**18,45,73,557.60**	**15,85,96,588.74**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		60,07,072.52	26,87,594.53
D	Add/Less: Prior period Items (Net)	IE-18	-	-
	Add/Less: Transfer To Activity Funds	IE-19	-	29,31,055.79
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**60,07,072.52**	**(2,43,461.26)**
F	**Less: Transfer to Reserve Funds**		28,02,125.00	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**32,04,947.52**	**(2,43,461.26)**

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	51,23,817.00	46,28,000.00
11002	Water tax	46,39,200.00	48,09,000.00
11003	Sewerage Tax	-	
11004	Conservancy Tax	-	
11005	Lighting Tax	-	
11006	Education tax	6,03,923.00	1,89,768.00
11007	Vehicle Tax	-	
11008	Tax on Animals	-	
11009	Electricity Tax	-	
11010	Professional Tax	-	
11011	Advertisement tax	-	1,200.00
11012	Pilgrimage Tax	-	
11013	Export Tax	-	
11051	Octroi & Toll	-	
11080	Other taxes	21,85,933.00	16,45,875.00
	Sub-total	**1,25,52,873.00**	**1,12,73,843.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,25,52,873.00**	**1,12,73,843.00**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties collected by others	29,53,677.00	11,73,768.00
12020	Compensation in lieu of Taxes / duties	5,46,30,415.00	5,70,34,746.00
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**5,75,84,092.00**	**5,82,08,514.00**

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
13010	Rent from Civic Amenities		1,75,53,149.00
13010-01	Rent from Market & Community Building	13,69,888.00	
13010-11	Mutation Fees	1,35,022.00	
13010-12	Shop Premium	3,13,06,451.00	
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	-	-
13080	Other rents	1,320.00	
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**3,28,12,681.00**	**1,75,53,149.00**

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

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	2,295.00	12,262.00
14011	Licensing Fees	8,27,935.00	16,70,867.00
14012	Fees for Grant of Permit	-	5,015.00
14013	Fees for Certificate or Extract	4,730.00	12,910.00
14014	Development Charges	45,51,171.00	13,97,023.00
14015	Regularization Fees	25,975.00	7,772.00
14020	Penalties and Fines	5,40,997.00	3,80,135.00
14040	Other Fees	17,63,795.00	5,96,740.00
14050	User Charges	1,01,790.00	2,12,550.00
14060	Entry Fees	1,83,478.00	
14070	Service / Administrative Charges		
14080	Other Charges	14,760.00	
	Sub-Total	80,16,926.00	42,95,274.00
14090	Less: Rent Remission and Refunds	-	
	Sub-total	-	-
	Total income from Fees & User Charges	**80,16,926.00**	**42,95,274.00**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	1,74,722.00	4,78,876.00
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles	7,900.00	-
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	**1,82,622.00**	**4,78,876.00**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
16010	Revenue Grant CG	84,52,521.93	2,37,31,146.23
16020	Revenue Grant SG	84,62,573.43	1,07,78,309.51
16020	Re-imbursement of expenses		
16030	Depreciation on Grant Assets	6,14,09,830.00	3,06,65,224.26
	Total Revenue Grants, Contributions & Subsidies	**7,83,24,925.36**	**6,51,74,680.00**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	8,81,356.00	-
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	8,81,356.00	-

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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
17110	Interest from Bank Accounts	82,004.00	4,27,812.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	82,004.00	4,27,812.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	1,43,150.76	38,72,035.27
	Total Other Income	1,43,150.76	38,72,035.27

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages and Bonus	3,41,45,969.94	7,40,80,710.37
21020	Benefits and Allowances	10,92,023.00	9,96,557.72
21030	Pension	95,48,958.00	-
21040	Other Terminal & Retirement Benefits	10,15,532.00	14,14,132.00
	Total establishment expenses	4,58,02,482.94	7,64,91,400.09

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	9,27,854.00
22011	Office maintenance	2,22,019.00	1,18,62,736.78
22012	Communication Expenses	58,960.00	71,980.00
22020	Books & Periodicals	5,985.00	31,451.60
22021	Printing and Stationery	5,03,902.00	5,19,562.54
22030	Traveling & Conveyance	50,02,786.00	36,20,171.73
22040	Insurance	2,57,765.00	1,56,616.00
22050	Audit Fees	72,500.00	
22051	Legal Expenses	-	1,46,111.00
22052	Professional and other Fees	7,24,197.00	4,61,949.52
22060	Advertisement and Publicity	8,42,480.67	12,30,223.98
22061	Membership & subscriptions	-	
22080	Other Administrative Expenses	4,08,402.00	2,03,428.99
	Total administrative expenses	80,98,996.67	1,92,32,086.14

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	40,30,460.52	
23020	Bulk Purchases	32,61,595.00	5,74,044.00
23030	Consumption of Stores	2,79,592.00	
23040	Hire Charges	6,07,379.94	22,53,464.31
23050	Repairs & maintenance -Infrastructure Assets	1,13,76,156.00	28,54,562.91
23051	Repairs & maintenance - Civic Amenities	13,16,199.23	28,79,155.94
23052	Repairs & maintenance - Buildings	3,20,41,450.00	21,55,380.35
23053	Repairs & maintenance - Vehicles	19,71,243.00	10,37,010.33
23054	Repairs & maintenance - Furnitures	39,350.00	2,81,979.65
23055	Repairs & maintenance - Office Equipments	2,53,685.00	1,82,657.92
23056	Repairs & maintenance - Electrical Appliances	3,675.00	5,27,505.65
23059	Repairs & maintenance - Others	-	6,96,296.59
23080	Other operating & maintenance expenses	16,18,277.00	20,476.00
	Total operations & maintenance	5,67,99,062.69	1,34,62,533.65

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies &		
24040	Interest on Loans from International Agencies	3,16,272.00	
24050	Interest on Loans from Banks & Other Financial		
24060	Other Interest	-	-
24070	Bank Charges	15,619.60	2,047.50
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,31,891.60	2,047.50

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
25010	Election Expenses	1,18,865.00	1,03,580.40
25020	Own Programs	4,19,855.00	16,45,648.18
25030	Share in Programs of others	18,31,921.70	-
	Total Programme Expenses	23,70,641.70	17,49,228.58

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
26010	**Grants [specify details]**	97,60,652.00	39,50,897.59
26020	**Contributions [specify details]**	-	-
26030	**Subsidies [specify details]**	-	-
	Total Revenue Grants, Contributions & Subsidies	97,60,652.00	39,50,897.59

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Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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

Schedule IE-19:Transfer To Activity Funds

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Income	-	-
29010	General Activity	-	12,98,735.00
29050	Public Health,Safety&Disease Control Activity	-	16,32,320.79
	Total Transfer To Activity Funds	-	29,31,055.79

NRPB & ASSOCIATES
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

Municipal Council Pipariya
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	7,29,12,778.70			
	Operating Receipts			***Operating Payments***	
110	Tax Revenue	-	210	Establishment Expenses	-
120	Assigned Revenues & Compensations	5,59,84,092.00	220	Administrative Expenses	1,31,342.00
130	Rental income from Municipal	3,14,47,793.00	230	Operations and Maintenance	3,23,67,326.63
140	Fees & User Charges	80,16,926.00	240	Interest & Finance Charges	3,31,891.60
150	Sale & Hire Charges	1,82,622.00	250	Programme Expenses	
160	Revenue Grants, Contributions &	-	260	Revenue Grants, Contributions &	82,02,912.00
170	Income from Investments	6,32,382.00	270	Purchase of Stores	
171	Interest Earned	82,004.00	285	Prior Period	
180	Other Income	1,43,241.00	290	Trasnfer activity fund	
185	Prior period				
	Non-Operating Receipts-			***Non-Operating Payments***	
310	Muncipal Fund		331	***Unsecured Loan***	-
311	Earnmark Fund		340	Deposits	
340	Deposits Received		35020	Recoveries Payable	42,20,482.00
320	Grants and contribution for specific	11,53,36,815.43	35011	Employee Liabilities	4,80,73,086.04
330	Secured Loans		35010	Creditors	5,97,79,499.02
340	Deposit Received	6,43,934.00	35030	Dues Payable	
35090-02	Realisation of Investment - General		35080	Other Liabilities	-
35090-02	Realisation of Investment - Other Funds		36010	Provisions for Expense	
341	Deposit works		410	Acquisition / Purchase of Fixed	
35041	Revenue Collected in Advance		420	Investment-General Fund	
	Loans & Advances to Employees		460	Loan & Advance	
220	Administrative Expenses		421	Investments - Other Funds	2,77,00,000.00
260	Revenue Grants, Contribution and		331	Unsecured Loan	4,42,300.00
420	Investment-General Fund	3,66,63,823.00	320	Grants, Contribution for Specific	
431	Sundry Debtors (Receivables)	1,34,49,278.00	160	Revenue Grants, Contribution &	
431	Other Liabilities	2,35,693.00	180	Other Income	
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	15,44,82,542.84
	TOTAL	**33,57,31,382.13**		**TOTAL**	**33,57,31,382.13**

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नगरपालिका परिषद पिपरिया

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Municipal Council Pipariya
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(2,43,461.26)	(2,43,461.26)	32,04,947.52	32,04,947.52
Add: Adjustments For				
Depreciation	4,37,08,395.19		6,14,09,830.00	
Interest And Finance Expenses	2,047.50	4,37,10,442.69	3,31,891.60	6,17,41,721.60
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds			32,04,947.52	
Investment Income	-		8,81,356.00	
Transfer To Reserves	2,78,92,144.76		6,27,97,919.07	
Interest Income Received	4,27,812.00	(2,83,19,956.76)	82,004.00	(6,69,66,226.59)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**7,17,86,938.19**		**(20,19,557.47)**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	21,12,157.00		(20,68,483.00)	
(Increase)/Decrease In Stock In Hand	-		1,24,840.00	
(Increase)/Decrease In Prepaid Expenses	(1,75,604.00)		2,57,765.00	
(Increase)/Decrease In Other Current Assets	-		(10,78,484.00)	
(Decrease)/Increase In Deposits Received	48,00,678.20		5,47,934.00	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	13,04,088.94		98,90,286.62	
(Decrease)/Increase In Provisions	(61,72,862.00)		(1,11,94,577.00)	
Extra ordinary items (please specify)		18,68,458.14		(35,20,718.38)
Net Cash Generated from / (Used in) Operating Activities [A]		**7,36,55,396.33**		**(55,40,275.85)**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	3,38,68,682.76		5,99,95,794.07	
(Increase)/Decrease In Special Funds/ Grants	(79,48,739.24)		(3,84,25,926.00)	
(Increase)/Decrease In Earmarked Funds	12,98,735.00		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	2,78,92,144.76		14,26,236.52	
(Purchase) Of Investments	-	5,51,10,823.28	3,66,63,823.00	5,96,59,927.59
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		2,77,00,000.00	
Investment Income Received				
Interest Income Received	4,27,812.00	4,27,812.00	82,004.00	2,77,82,004.00
Net cash generated from/(used in) investing activities [B]		**5,55,38,635.28**		**8,74,41,931.59**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(2,047.50)	(2,047.50)	(3,31,891.60)	(3,31,891.60)
Net Cash Generated From/(Used in) Financing Activities [C]		**(2,047.50)**		**(3,31,891.60)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**12,91,91,984.11**		**8,15,69,764.14**
Cash And Cash Equivalent At Beginning Of The Period		**4,20,88,558.27**		**7,29,12,778.70**
Cash and cash equivalent at end of the period		**7,29,12,778.70**		**15,44,82,542.84**
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-		-	
Bank balances	7,29,12,778.70	7,29,12,778.70	15,44,82,542.84	15,44,82,542.84
Total Of The Breakup Of Cash And Cash Equivalents				-

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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NAGAR PALIKA PARISHAD PIPARIYA

BANK RECONCILIEATION STATEMENT-31-MAR-2024

S.No.	Name of Bank	Balance As Per Cash Book	Balance As Per Bank Book
1	45021-02 S.B.I.ADB(59091) Ok	65,897.36	65,897.36
2	45021-04 S.B.I. (61497) - MP/MLA Ok	36,23,746.08	44,79,843.56
3	45021-04 Union Bank 571-8888 Ok	1,11,74,531.00	1,11,19,621.00
4	45021-06 S.B.I.(12959) SSP Ok	32,56,604.37	33,68,165.37
5	45021-09 Union Bank 571-0145 Ok	38,29,952.63	3,14,287.34
6	45021-12 S.B.I. (60096) Ok	10,15,12,114.88	2,45,27,745.74
7	45021-15 Hdfc 6024	1,39,70,269.48	2,51,20,797.74
8	45021-16 Canara Bank 4727-2745	1,50,89,877.35	1,22,16,055.52
9	45021-43 UBI/PMAY/10188 Ok	3,67,541.00	3,67,541.00
10	Yes Bank	15,92,008.69	2,50,721.49
	Total	**15,44,82,542.84**	**8,18,30,676.12**

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नगरपालिका परिषद पिपरिया

MUNICIPAL COUNCIL PIPARIYA
BANK RECONCILIATION STATEMENT
S.B.I. (61497)

Closing Balance As Per Pass Book			44,79,843.56
Opening Difference			(8,56,097.48)
Less -Amount CR In Pass Book But Not in DR. Cash Book	Date	Amount	-
		-	
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	-
	25.05.2022		
		-	
Less - Interest received	Date	Amount	-
		-	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			36,23,746.08
			36,23,746.08
			-

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नगरपालिका परिषद पिपरिया

MUNICIPAL COUNCIL PIPARIYA
2023-24
BANK RECONCILIATION STATEMENT
Union Bank 571-8888

Closing Balance As Per Pass Book			1,11,19,621.00
Opening Difference			54,907.00
Less -Amount CR In Pass Book But Not in DR. Cash Book	Date	Amount	-
		-	
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	3.00
	02-05-2023	3.00	
		3.00	
Less - Interest received	Date	Amount	-
		-	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			1,11,74,531.00
			1,11,74,531.00
			-

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नगरपालिका परिषद पिपरिया

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MUNICIPAL COUNCIL PIPARIYA
2023-24
BANK RECONCILIATION STATEMENT
SBI 2959

Closing Balance As Per Pass Book			33,68,165.37
Opening Difference			-1,11,561.00
Less -Amount CR In Pass Book But Not in DR. Cash Book	Date	Amount	-
		-	
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	-
		-	
		-	
Less - Interest received	Date	Amount	-
		-	
		-	
Add - Bank charge	Date	Amount	-
		-	
		-	
Closing Balance As Per Cash Book			32,56,604.37
			32,56,604.37
			-

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नगरपालिका परिषद पिपरिया

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MUNICIPAL COUNCIL PIPARIYA
2023-24
BANK RECONCILIATION STATEMENT
Union Bank 571-0145

Closing Balance As Per Pass Book			3,14,287.34
Opening Difference			35,15,665.29
Less -Amount CR In Pass Book But Not in DR. Cash Book	Date	Amount	
		-	
Add -Amount Paid In Pass Book But Not in Cash Book	Date	Amount	
		-	
Less - Interest received	Date	Amount	-
		-	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			38,29,952.63
			38,29,952.63
			-

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MUNICIPAL COUNCIL PIPARIYA
BANK RECONCILIATION STATEMENT
S.B.I. (60096)

Particulars	Date	Amount	Total
Closing Balance As Per Pass Book			2,45,27,745.74
Opening Difference			1,80,248.14
Less -Amount CR In PB But Not in DR.CB	Date	Amount	(5,01,27,168.00)
	10-04-2023	2,25,000.00	
	17-04-2023	1,35,074.00	
	19-04-2023	54,036.00	
	19-04-2023	67,044.00	
	19-04-2023	1,21,080.00	
	19-04-2023	59,039.00	
	12-06-2023	36,10,978.00	
	12-06-2023	4,81,264.00	
	12-06-2023	37,24,740.00	
	12-06-2023	42,00,729.00	
	12-06-2023	42,00,729.00	
	12-06-2023	15,42,204.00	
	12-06-2023	26,65,765.00	
	20-07-2023	71,708.00	
	20-07-2023	14,43,251.00	
	20-07-2023	17,55,643.00	
	20-07-2023	16,26,638.00	
	27-07-2023	30,501.00	
	25-09-2023	33,90,000.00	
	25-09-2023	5,87,772.00	
	30-10-2023	2,42,424.00	
	05-10-2023	17,032.00	
	05-10-2023	6,011.00	
	05-10-2023	22,041.00	
	20-10-2023	7,84,670.00	
	28-11-2023	16,50,995.00	
	04-12-2023	54,487.00	
	04-12-2023	58,523.00	
	04-12-2023	45,406.00	
	04-12-2023	1,009.00	
	04-12-2023	1,93,731.00	
	04-12-2023	5,045.00	
	08-12-2023	14,83,814.00	
	08-12-2023	26,019.00	
	08-12-2023	5,10,439.00	
	20-12-2023	7,82,498.00	
	20-12-2023	7,19,667.00	
	03-01-2024	42,964.00	
	03-01-2024	2,096.00	
	03-01-2024	28,294.00	
	03-01-2024	94,312.00	
	03-01-2024	72,306.00	
	10-01-2024	5,000.00	
	24-01-2024	2,000.00	
	09-02-2024	5,000.00	
	09-02-2024	2,000.00	
	09-02-2024	5,000.00	
	16-02-2024	20,000.00	
	16-02-2024	20,000.00	
	02-02-2024	1,28,251.00	
	02-03-2024	2,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	02-03-2024	5,000.00	
	06-03-2024	27,035.00	
	06-03-2024	4,005.00	

NRPB & ASSOCIATES Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

		06-03-2024	1,56,203.00	
		06-03-2024	64,083.00	
		06-03-2024	75,098.00	
		06-03-2024	3,004.00	
		12-03-2024	2,000.00	
		15-03-2024	34,64,660.00	
		20-03-2024	54,71,493.00	
		20-03-2024	30,09,788.00	
		20-03-2024	5,97,633.00	
		28-03-2024	17,084.00	
		28-03-2024	1,73,853.00	
			5,01,27,168.00	
Add -Amount Dr In PB But Not in CB		Date	Amount	14,90,36,289.00
		07-04-2023	48,10,000.00	
		17-04-2023	1,34,925.00	
		05-05-2023	1,36,40,000.00	
		02-06-2023	40,90,000.00	
		11-08-2023	30,00,000.00	
		14-08-2023	37,75,000.00	
		29-08-2023	37,16,412.00	
		01-09-2023	34,80,000.00	
		22-09-2023	33,90,000.00	
		25-09-2023	45,00,000.00	
		25-09-2023	45,00,000.00	
		03-10-2023	2,72,360.00	
		20-10-2023	45,00,000.00	
		07-11-2023	57,55,389.00	
		17-11-2023	16,50,000.00	
		28-11-2023	66,43,520.00	
		08-12-2023	20,00,000.00	
		20-12-2023	15,00,000.00	
		14-12-2023	37,43,653.00	
		26-12-2023	51,30,583.00	
		26-01-2024	20,000.00	
		02-02-2024	4,90,000.00	
		09-02-2024	16,40,000.00	
		14-02-2024	44,78,034.00	
		16-02-2024	34,60,000.00	
		23-02-2024	51,18,583.00	
		29-02-2024	85,58,282.00	
		08-03-2024	89,30,000.00	
		15-03-2024	39,54,268.00	
		15-03-2024	45,00,000.00	
		20-03-2024	99,65,280.00	
		28-03-2024	96,90,000.00	
		28-03-2024	80,00,000.00	
			14,90,36,289.00	
Less -Amount CR In CB But Not DR in PB		Date	Amount	(2,22,00,000.00)
		12-06-2023	1,26,00,000.00	
		20-07-2023	96,00,000.00	
			2,22,00,000.00	
Amount difference	Date	Amt. as CB	Amt. as PB	
	30-09-2023	2000.00	5,000.00	(3,000.00)
	31-03-2024	89638145.00	8,95,40,145.00	98,000.00
Closing Balance As Per Cash Book				10,15,12,114.88
				10,15,12,114.88

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

(16)

MUNICIPAL COUNCIL PIPARIYA
BANK RECONCILIATION STATEMENT
HDFC-6024

Particulars	Date	Amount	
Closing Balance As Per Pass Book			2,51,20,797.74
Opening Difference			1,04,37,698.77
Less - Amount CR In PB But Not in DR CB			(2,87,00,935.28)
	Date	**Amount**	
	05-04-2023	19,233.00	
	11-04-2023	4,800.00	
	20-04-2023	58,239.00	
	20-04-2023	2,47,771.00	
	11-05-2023	21,794.00	
	15-05-2023	640.00	
	15-05-2023	1,80,330.00	
	15-05-2023	3,00,000.00	
	15-05-2023	3,00,000.00	
	15-05-2023	3,00,000.00	
	15-05-2023	3,00,000.00	
	15-05-2023	7,080.00	
	20-05-2023	8,492.00	
	20-05-2023	8,492.00	
	20-05-2023	10,111.00	
	20-05-2023	10,459.00	
	20-05-2023	8,492.00	
	20-05-2023	8,492.00	
	20-05-2023	8,492.00	
	20-05-2023	8,492.00	
	20-05-2023	9,992.00	
	20-05-2023	9,659.00	
	20-05-2023	6,794.00	
	20-05-2023	8,492.00	
	20-05-2023	8,492.00	
	20-05-2023	7,077.00	
	23-06-2023	8,492.00	
	23-06-2023	10,459.00	
	23-06-2023	8,492.00	
	23-06-2023	7,077.00	
	23-06-2023	8,492.00	
	23-06-2023	9,992.00	
	23-06-2023	9,992.00	
	23-06-2023	8,492.00	
	23-06-2023	8,492.00	
	23-06-2023	8,492.00	
	23-06-2023	10,459.00	
	23-06-2023	7,359.00	
	23-06-2023	5,661.00	
	23-06-2023	5,661.00	
	23-06-2023	8,492.00	
	01-07-2023	1,62,028.00	
	05-07-2023	48,653.00	
	11-07-2023	8,492.00	
	21-07-2023	10,459.00	
	21-07-2023	8,492.00	
	21-07-2023	7,077.00	
	21-07-2023	9,992.00	
	21-07-2023	8,492.00	
	21-07-2023	9,992.00	
	21-07-2023	8,492.00	
	21-07-2023	8,492.00	
	21-07-2023	4,246.00	
	21-07-2023	8,492.00	
	21-07-2023	8,492.00	
	21-07-2023	7,077.00	
	21-07-2023	15,173.00	
	21-07-2023	10,459.00	
	25-07-2023	8,492.00	
	28-07-2023	10,459.00	
	28-07-2023	8,492.00	
	28-07-2023	8,492.00	
	28-07-2023	8,492.00	
	06-08-2023	39,655.00	
	17-08-2023	8,209.00	
	29-08-2023	71,734.00	
	29-08-2023	550.00	
	06-09-2023	5,648.00	
	06-09-2023	99,995.28	
	09-09-2023	5,47,348.00	
	09-09-2023	4,776.00	
	25-09-2023	78,944.00	
	01-10-2023	29,529.00	
	20-10-2023	45,00,000.00	
	26-10-2023	83,520.00	
	30-10-2023	100.00	
	30-10-2023	100.00	
	08-12-2023	20,00,000.00	

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

NRPB & ASSOCIATES * Chartered Accountants *

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09-12-2023	21,241.00
10-12-2023	9,830.00
11-12-2023	10,54,320.00
12-12-2023	820.00
12-12-2023	1,00,000.00
14-12-2023	8,646.00
21-12-2023	7,248.00
27-12-2023	3,03,215.00
27-12-2023	8,646.00
01-01-2024	33,565.00
15-01-2024	3,35,200.00
31-01-2024	1,93,758.00
06-01-2024	1.00
06-01-2024	1,23,530.00
06-01-2024	4,035.00
06-01-2024	8,646.00
06-01-2024	8,646.00
06-01-2024	7,781.00
06-01-2024	9,131.00
06-01-2024	8,646.00
06-01-2024	8,646.00
06-01-2024	6,629.00
06-01-2024	10,613.00
06-01-2024	8,646.00
06-01-2024	10,613.00
06-01-2024	10,146.00
06-01-2024	10,613.00
06-01-2024	8,646.00
06-01-2024	8,646.00
07-02-2024	7,080.00
09-02-2024	1,298.00
16-02-2024	19,193.00
16-02-2024	18,744.00
16-02-2024	21,700.00
16-02-2024	17,845.00
16-02-2024	17,653.00
21-02-2024	16,321.00
28-02-2024	21,700.00
28-02-2024	8,646.00
29-02-2024	85,58,282.00
10-03-2024	960.00
12-03-2024	4,050.00
14-03-2024	600.00
14-03-2024	600.00
14-03-2024	600.00
15-03-2024	39,54,268.00
21-03-2024	96,385.00
21-03-2024	3,840.00
21-03-2024	28,700.00
21-03-2024	13,38,469.00
21-03-2024	11,57,749.00
22-03-2024	8,646.00
22-03-2024	43,000.00
26-03-2024	1,63,236.00
26-03-2024	9,330.00
26-03-2024	10,04,783.00
	2,87,00,935.28

Add -Amount DR In PB But Not CR in CB — 32,47,589.41

Date	Amount
06-04-2023	64,150.00
02-06-2023	95,532.00
07-06-2023	49,224.00
07-06-2023	8,492.00
08-06-2023	91,520.00
19-06-2023	91,520.00
22-06-2023	91,520.00
27-06-2023	5,661.00
27-06-2023	10,459.00
27-06-2023	5,661.00
27-06-2023	8,492.00
27-06-2023	8,492.00
27-06-2023	7,359.00
27-06-2023	8,492.00
27-06-2023	8,492.00
27-06-2023	8,492.00
27-06-2023	9,992.00
27-06-2023	10,459.00
27-06-2023	8,492.00
27-06-2023	5,661.00
27-06-2023	8,492.00
27-06-2023	7,077.00
27-06-2023	9,992.00
28-06-2023	19,743.00
28-06-2023	34,354.00
28-06-2023	43,657.00

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

NRPB & ASSOCIATES
Chartered Accountants

28-06-2023	8,492.00
28-06-2023	10,459.00
28-06-2023	10,459.00
06-07-2023	10,000.00
27-07-2023	20,167.00
27-07-2023	83,520.00
27-07-2023	34,778.00
27-07-2023	8,492.00
27-07-2023	10,459.00
27-07-2023	9,247.00
27-07-2023	10,459.00
02-08-2023	8,492.00
02-08-2023	8,492.00
02-08-2023	10,459.00
02-08-2023	8,492.00
02-08-2023	8,492.00
03-08-2023	3,00,000.00
10-08-2023	45,601.00
21-08-2023	10,459.00
25-08-2023	10,459.00
25-08-2023	9,247.00
25-08-2023	10,459.00
25-08-2023	10,459.00
28-08-2023	7,646.00
29-08-2023	8,209.00
29-08-2023	8,492.00
04-09-2023	1,16,604.00
27-09-2023	3,000.00
27-09-2023	4,000.00
04-10-2023	13,500.00
30-10-2023	33,520.00
08-11-2023	53,409.00
08-11-2023	10,000.00
08-11-2023	45,000.00
10-11-2023	8,085.00
29-11-2023	22,500.00
29-11-2023	20,000.00
08-12-2023	2,970.00
15-12-2023	36,797.00
15-12-2023	29,056.00
26-12-2023	10,000.00
27-12-2023	10,000.00
09-01-2024	8,646.00
09-01-2024	7,248.00
19-01-2024	11,376.00
19-01-2024	2,580.00
29-01-2024	8,646.00
01-02-2024	1,25,718.00
05-02-2024	41,226.00
05-02-2024	47,196.00
05-02-2024	48,788.00
05-02-2024	30,420.00
05-02-2024	36,604.00
05-02-2024	44,226.00
06-02-2024	37,971.00
13-02-2024	4,035.00
13-02-2024	10,613.00
13-02-2024	8,646.00
13-02-2024	8,646.00
13-02-2024	8,646.00
13-02-2024	9,131.00
13-02-2024	10,613.00
13-02-2024	8,646.00
13-02-2024	10,613.00
20-02-2024	17,845.00
20-02-2024	2,239.00
20-02-2024	8,646.00
20-02-2024	10,146.00
20-02-2024	17,653.00
20-02-2024	18,744.00
20-02-2024	8,646.00
20-02-2024	7,781.00
20-02-2024	15,919.00
22-02-2024	36,604.00
22-02-2024	48,788.00
22-02-2024	42,226.00
22-02-2024	45,226.00
22-02-2024	16,321.00
22-02-2024	47,196.00
22-02-2024	31,420.00
23-02-2024	30,000.00

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद

NRPB & ASSOCIATES
Chartered Accountants

(19)

	Date	Amount	
	23-02-2024	3,161.29	
	28-02-2024	20,000.00	
	28-02-2024	8,646.00	
	28-02-2024	6,629.00	
	28-02-2024	1,25,930.00	
	28-02-2024	19,193.00	
	04-03-2024	16,176.00	
	12-03-2024	46,827.12	
	21-03-2024	64,181.00	
	21-03-2024	7,848.00	
	21-03-2024	2,750.00	
	21-03-2024	1,25,930.00	
	26-03-2024	40,000.00	
	26-03-2024	1,588.00	
	26-03-2024	1,188.00	
		32,47,589.41	
Less - Amount Cr In CB But Not Dr In PB	Date	Amount	(64,39,748.16)
	17-05-2023	88,850.00	
	23-05-2023	4,000.00	
	22-06-2023	3,600.99	
	22-06-2023	7,520.00	
	22-06-2023	1,500.00	
	05-09-2023	99,360.00	
	07-12-2023	3,001.80	
	19-01-2024	2,976.00	
	19-01-2024	1,620.00	
	19-01-2024	8,400.00	
	22-02-2024	12,964.00	
	18-03-2024	5,940.00	
	26-03-2024	55,200.37	
	26-03-2024	11,44,815.00	
	31-03-2024	50,00,000.00	
		64,39,748.16	
ADD- Amount Dr In CB But Not Cr In PB	Date	Amount	1,03,14,867.00
	20-04-2023	36,010.00	
	11-05-2023	63,515.00	
	15-05-2023	44,08,050.00	
	18-05-2023	41,821.00	
	25-09-2023	5,62,944.00	
	11-12-2023	11,95,625.00	
	06-02-2024	1,30,610.00	
	21-03-2024	36,36,136.00	
	26-03-2024	2,40,156.00	
		1,03,14,867.00	

Date	Amt. as CB	Amt. as PB	
04-10-2023	29,988.00	39,988.00	(10,000.00)

Closing Balance As Per Cash Book	1,39,70,269.48

NRPB & ASSOCIATES Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

MUNICIPAL COUNCIL PIPARIYA
BANK RECONCILIATION STATEMENT
Canara Bank 4727-2745

	Date	Amount	
Closing Balance As Per Pass Book			1,22,16,055.52
Opening Difference			75,49,273.34
Less -Amount CR In Pass Book But Not in DR. Cash Book	**Date**	**Amount**	(39,55,473.80)
	30-04-2023	1,21,197.00	
	15-05-2023	6,00,000.00	
	15-05-2023	2,30,000.00	
	15-05-2023	2,30,000.00	
	15-05-2023	2,55,000.00	
	15-05-2023	2,55,000.00	
	15-05-2023	14,49,952.80	
	31-07-2023	72,680.00	
	19-08-2023	150.00	
	23-08-2023	750.00	
	23-08-2023	300.00	
	01-09-2023	300.00	
	05-09-2023	8,465.00	
	05-09-2023	750.00	
	25-09-2023	4,84,000.00	
	31-10-2023	94,462.00	
	08-12-2023	2,750.00	
	31-01-2024	93,717.00	
	28-02-2024	56,000.00	
		39,55,473.80	
Add -Amount Paid In Pass Book But Not in Cash Book	**Date**	**Amount**	-
		-	
Less - Amount Cr In Cash Book But Not Dr In Pass Book	**Date**	**Amount**	(4,77,272.00)
	13-04-2023	1,34,925.00	
	13-04-2023	46,805.00	
	31-05-2023	95,542.00	
	31-05-2023	2,00,000.00	
		4,77,272.00	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	**Date**	**Amount**	-
Total receipts			
		-	
Less - Interest received	**Date**	**Amount**	-
		-	
Add - Bank charge	**Date**	**Amount**	6.36
	31-03-2024	6.36	
		6.36	
	CB	**PB**	
	3870000.00	36,27,286.51	(2,42,713.49)
	132446.00	1,32,447.42	1.42
Closing Balance As Per Cash Book			1,50,89,877.35
			1,50,89,877.35
			-

NRPB & ASSOCIATES ★ Chartered Accountants ★

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MUNICIPAL COUNCIL PIPARIYA
2023-24
BANK RECONCILIATION STATEMENT
Yes Bank

Closing Balance As Per Pass Book				2,50,721.49
Opening Difference				0.44
Less -Amount CR In PB But Not in DR.CB		Date	Amount	(17,035.00)
		14-12-2023	17,035.00	
			17,035.00	
Add -Amount Dr In PB But Not in CB		Date	Amount	13,58,322.00
		16-10-2023	1,11,512.00	
		18-10-2023	52,546.00	
		18-10-2023	1,09,559.00	
		18-10-2023	44,131.00	
		18-10-2023	25,094.00	
		18-10-2023	48,223.00	
		18-10-2023	61,235.00	
		18-10-2023	40,272.00	
		18-10-2023	44,107.00	
		18-10-2023	37,971.00	
		18-10-2023	23,000.00	
		18-10-2023	58,235.00	
		18-10-2023	53,470.00	
		18-10-2023	29,056.00	
		18-10-2023	37,971.00	
		18-10-2023	54,189.00	
		18-10-2023	36,797.00	
		18-10-2023	56,247.00	
		18-10-2023	53,298.00	
		18-10-2023	55,710.00	
		18-10-2023	44,107.00	
		18-10-2023	53,532.00	
		18-10-2023	37,971.00	
		18-10-2023	37,000.00	
		18-10-2023	48,310.00	
		18-10-2023	10,000.00	
		18-10-2023	37,971.00	
		18-10-2023	3,000.00	
		18-10-2023	52,685.00	
		18-10-2023	1,123.00	
			13,58,322.00	
Less - Interest received		Date	Amount	-
			-	
Add - Bank charge		Date	Amount	-
			-	
Amount difference	Date	Amt. as CB	Amt. as PB	
	11-10-2023	650537.00	650537.81	(0.81)
	11-10-2023	467206.00	467206.41	(0.41)
	11-10-2023	213666.00	213666.94	(0.94)
	11-10-2023	1357408.00	1357408.24	(0.24)
		96139.40	96135.00	4.40
		1357406.00	1357408.24	(2.24)
				15,92,008.69
Closing Balance As Per Cash Book				15,92,008.69

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24
Name of ULB: Pipariya

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
	राजस्व कर वसूली	Year 2022-23	Year 2023-24	% of Growth	We Observed that in All the heads recovery is less than the previous years	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and set montly or quarterely targets to increase the recovery.
1	सम्पत्ति कर	25.08	34.78	27.88		
2	समेकित कर	20.54	21.68	5.27		
3	नगरीय विकास उपकार	8.96	9.10	1.55		
4	शिक्षा उपकर	3.41	8.84	61.40		
	कुल योग	57.99	74.40			
	गैर राजस्व वसूली					
1	भवन भूमि किराया	11.37	13.64	16.63		
2	जल उपभोक्ता प्रभार	32.96	46.34	28.87		
	कुल योग	44.33	59.98			
	महा योग	102.33	134.38			

NRPB & ASSOCIATES
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद पिपरिया

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Piapriya

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is atteched	1. Grant Register should be update on Reguler basis and maintain Head wise as per given Circuler by Department 2. System (E Nagar Palika Software|) ganreated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is atteched	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register, Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated	ULB have made FDR in bank accounts but not updated in Register	ULB should maintain Investment Register and update on Reguler basis
5	Audit of Tenders/Bids	We have test checked the tender/bid files and found that the process.	Observation were listed in breif in point number-7 of Audit Report is atteched	Procedure for Tender opening and performance Review should be carefully monitered and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is atteched	Grant register should be update and balance regularly with it's utilization certificate and as per given instruction and circular by the Department. Some Grants Running on PFMS Like- PMAY Grant, SBM Grant running on PFMS Portal by UADD and ULB Should maintain Separate Record of PFMS working.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We did not observed any of such cases	Observations releted to diversion of fund has been pointed out in point number 8 of Audit Report is atteched	ULB should reconcilie grant merged in main cash book and mainatain seprate ledger of scheme. And update the record in Two part Revenue & Capital As per given instruction by Department.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24
Name of ULB: Pipariya

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
	Any Other			
8	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	48.38%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
9	b) Percentage of capital expenditure with respect to Total Expenditure	32.76%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

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