

कार्यालय नगर पालिका परिषद् पाली जिला – उमरिया (म०प्र०)

क्रमांक / / न.पा. / लेखा / 2023

पाली, दिनांक:

प्रति,

संयुक्त संचालक (वित्त)
नगरीय प्रशासन एवं विकास
मध्य प्रदेश भोपाल

विषय: वित्तीय वर्ष 2022 23 के लेखाओं की ऑडिट रिपोर्ट प्रस्तुत करने के संबंध में।


संदर्भ : संचालनालय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्र./ऑडिट/लेखा शा. 4
(क)/265/2023/7984 भोपाल, दिनांक 30.05.2023

महोदय,

उपरोक्त विषयान्तर्गत एवं संदर्भित पत्रानुसार निकाय के लेखाओं की संपरीक्षा चार्टर्ड अकाउन्टेन्ट से कराये जाने के निर्देश अनुसार चार्टर्ड अकाउन्टेन्ट राहुल रावत एण्ड कम्पनी भोपाल से निकाय के लेखाओं का संपरीक्षा कराया गया। सी.ए. द्वारा ऑडिट रिपोर्ट की सॉफ्ट कॉपी निकाय को आज दिनांक 29.09.2023 को उपलब्ध कराई गई है।

अतः निकाय की ऑडिट रिपोर्ट वर्ष 2022 23 की सॉफ्ट कॉपी में मुख्य नगर पालिका अधिकारी के डिजिटल साइन अटैच कर सादर प्रेषित है व सी.ए. द्वारा ऑडिट रिपोर्ट की हार्ड कॉपी संचालनालय में जमा करा दी जावेगी।

संलग्न : ऑडिट रिपोर्ट वर्ष 2022 23


मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद्, पाली,
जिला – उमरिया (म.प्र.)

नगर परिषद् पाली

जिला – उमरिया (म.प्र.)



अंकक्षण

वित्तीय वर्ष 2022–23

अंकक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

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Audit Observation

**Income & Expenditure Account as on
31.03.2023**

**Receipt & Payment Accounts as on
31.03.2023**

Balance Sheet

Abstract Sheet

RAHUL RAWAT & CO.

Chartered Accountant



Add : 138, Malviya Nagar
in Front of Old Patrkhar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
Email Id : carahulrawatt@gmail.com


AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PALI, DISTRICT UMARIA (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2023.

UDIN-

Date-


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्-पाली
जिला उमरिया (म०प्र०)

For Rahul Rawat & Co.

Chartered Accountant




FRN No. - 025933C

MUNICIPALITY PALI

AUDIT OBSERVATIONS

Audit of Revenue


- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected except on instance which we found and reported at respective place.
- Cash Book has been verified with Receipts.
- Annual collection sheet has been provided by the council and it had good collections during the year. We have not been provided quarterly collection sheet so we are unable to comment upon comparison of quarterly revenue collections.
- No, we have not seemed any Investment on lesser interest rate.


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नगरपालिका, पाली
जिला उमरकोट (राजस्थान)



Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers are as follow –
 - V. No. 428, Date 07/11/22, amount of Rs. 90034/- paid to Ramesh Kumar Contractor for making boards but TDS has been deducted @ 2% instead of 1%.
 - V. No. 429, Date 07/11/22, amount of /Rs. 40845/- was paid Ramesh Kumar Contractor for making sheet boards but TDS has been deducted @ 2% instead of 1%.
 - V. No. 438, Date 17/11/2022, Rs.82600/- was paid to Paras Store, Pali for purchasing 2 set pumps but TDS has been deducted @ 2% instead of 1%.
 - V. No. 615, Date 14/03/23, amount of Rs. 46580/- was paid to Sneh Krishi Traders for repairing pumps but bill no. 523 to 527 were found unverified by respective persons.
 - V. No. 618, Date 15/03/23, amount of Rs. 3600/- was paid to Triveni Traders Umaria for flex printing but bill was found unverified.



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- V. No. 641, Date 24/03/23, Rs. 114460/- was paid to R.K. Consultancy, Rewa for uploading MIS data and other works but TDS has been deducted @ 2% instead of 10%.
- V. No. 654, Date 28/03/23, amount of Rs. 23325/- was paid to Patel sweets and daily needs but bill dated 28 January was not found verified.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.


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 जिला उमरिया (म.प्र.)



- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

Accounts Department


Audit observations about accounts department are as follows –

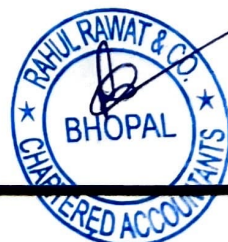
- Income & Expenditure ledgers were not maintained physically.
- FDR register was maintained but not updated.
- Loan register was not found during the year.
- Advances have not been given during the year so no need to maintain the advance register.

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material. Chemicals etc. were issued in lump sum. Since


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usage register of chemicals was not available during the audit, so we couldn't verify the use of materials.

- Many times demand letters were not obtained from respective persons.
- Purchase files were not found during the audit.

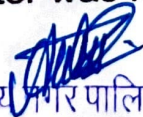
Revenue Department

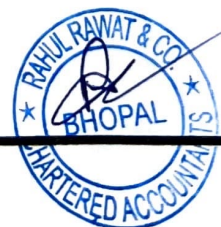
During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council should make such policies which can be helpful in recovery of revenue from various heads.

Sanitation Department

During the audit, we have not found any record of sanitation department including -

- Registration cards of vehicle were not available during the audit so we are unable to comment upon the registration numbers of vehicle.
- Separate records were not kept for vehicle and light repairing.
- Logbooks were not found so we are unable to comment upon the usage of diesel/petrol.
- Chemicals usage register was not found during the audit.


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जिला-उन्नाव (न० प्र०)



Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines was maintained as we have been informed but we have not found during the audit.
- Record of chemical usage was not found during the audit.

Establishment Department

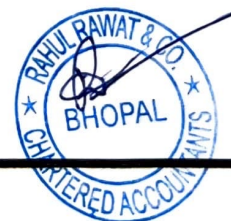
- Charge file was not found during the audit.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.
- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018,

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Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record.

- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not found during the audit.

Audit of FDRs

- While auditing, we found that there were six FDRs at the end of the year.

Sr. no.	Bank Name	FDR/Acc. No.	Deposit amount	Maturity amount	Maturity date
1	State bank of India	3383927482 7	7939437	8115065	16/11/22
2	State Bank of India	3383928045 6	7939437	8115065	16/11/22
3	State Bank of India	3250068170 9	1346035	1489616	27/08/22
4	Satpuda Narmda K.G. Bank	231419	1616482.3 9	1698834.6 3	13/02/23
5	Satpuda Narmda K.G. Bank	229353	363465.01	401442.06	24/09/23
6	Central Bank of	046101	1820499	1911356	21/08/22

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जिला-उज्जैन (म.प्र.)



	India				
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- FDR register was maintained but not updated.
- Interest on FDRs is recorded on receipt basis while FDR is withdrawn.
- FDRs are on auto-renewal mode so date of renewal was not found on record.

Audit of Tenders

- During the audit we have not found tender register and tender file. So we are unable to comment upon the tenders. Although on the basis of examination of note sheets attached with the vouchers, we found some irregularities which were shown at respective place.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -


- We examined all the grants received from the Central/State government and some of their utilization.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- Loan register was found but outstanding principal amount was not mentioned in it.

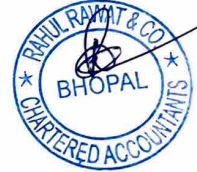

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 नगर पालिका परिषद-पाली
 जिला उमरिया (म०प्र०)



- As per Balance Sheet of the ULB dated 31st March, 2023 the outstanding loan amount was Rs. 7,81,45,904/-

For Rahul Rawat & Co.
CHARTERED ACCOUNTANTS


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नगर पालिका परिषद-पाली
जिला उमरिया (म०प्र०)



(Partner)

Municipal Council Pali, Dist. Umaria (M.P.)
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	27,85,526	15,24,665
	Assigned Revenues & Compensation	IE-2	2,63,60,692	2,95,58,236
	Rental Income from Municipal Properties	IE-3	3,44,850	2,51,030
	Fees & User Charges	IE-4	36,03,264	11,71,962
	Sale & Hire Charges	IE-5	5,20,612	6,57,219
	Revenue Grants, Contributions & Subsidies	IE-6	4,74,27,143	8,35,14,355
	Income from Investments	IE-7	12,52,104	13,44,700
	Interest Earned	IE-8	21,16,319	15,17,161
	Other Income	IE-9	-	-
	Total - INCOME		8,44,10,510	11,95,39,329
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,13,68,503	3,11,25,094
	Administrative Expenses	IE-11	47,35,523	33,03,164
	Operations & Maintenance	IE-12	2,46,25,669	1,86,18,253
	Interest & Finance Expenses	IE-13	6,16,919	12,01,382
	Programme Expenses	IE-14	11,76,608	5,72,51,060
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		1,99,70,698	1,43,56,960
	Total - EXPENDITURE		8,24,93,921	12,58,55,913
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		19,16,590	(63,16,584)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		19,16,590	(63,16,584)
F	Less: Transfer to Reserve Funds		18,99,610	
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		16,980	(63,16,584)



For Municipal Council Pali

[Signature]
मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर पालिका मरसद-पाली
जिला उमरिया (म.प्र.)

Schedule IE - 1 : Tax Revenue


Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax		
11002	Water tax	18,62,562	10,72,509
11003	Sewerage Tax	4,35,000	3,96,429
11004	Conservancy Tax		
11005	Lighting Tax	2,900	
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	4,85,064	55,727
	Sub-total	27,85,526	15,24,665
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	27,85,526	15,24,665

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

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	6,64,983	4,34,860
12020	Compensation in lieu of Taxes / duties	2,56,95,709	2,91,23,376
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	2,63,60,692	2,95,58,236


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नगर पालिका परिषद-पाली
जिला समरिया (म०प्र०)



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities		2,51,030
13020	Rent from Office Buildings	3,34,850	
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	10,000	
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	3,44,850	2,51,030

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	11,230	
14012	Fees for Grant of Permit	6,77,886	2,10,807
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	14,600	
14040	Other Fees	4,60,289	6,55,310
14050	User Charges	16,96,448	
14060	Entry Fees		
14070	Service / Administrative Charges	7,42,811	
14080	Other Charges		3,05,845
	Sub-Total	36,03,264	11,71,962
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	36,03,264	11,71,962

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products	29,000	2,00,000
15011	Sale of Forms & Publications	4,91,612	4,57,219
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	5,20,612	6,57,219

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant	4,74,27,143	8,35,14,355
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	4,74,27,143	8,35,14,355

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments	12,52,104	13,44,700
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	12,52,104	13,44,700

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts	21,16,319	15,17,161
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	21,16,319	15,17,161

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current 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		
	Total Other Income	-	-

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जिला उमरिया (मोप्रो)



Schedule IE-10: Establishment Expenses


Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	2,56,47,606	2,94,84,590
21020	Benefits and Allowances	5,77,251	5,24,522
21030	Pension	12,38,458	
21040	Other Terminal & Retirement Benefits	39,05,188	11,15,982
	Total establishment expenses	3,13,68,503	3,11,25,094

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		58,500
22011	Office maintenance		79,779
22012	Communication Expenses	23,729	37,971
22020	Books & Periodicals	34,349	7,091
22021	Printing and Stationery	3,94,756	2,59,342
22030	Traveling & Conveyance	13,05,839	12,04,389
22040	Insurance	1,87,539	1,15,778
22050	Audit Fees	65,000	65,000
22051	Legal Expenses	23,500	17,460
22052	Professional and other Fees	5,51,693	5,04,380
22060	Advertisement and Publicity	20,34,855	7,53,727
22061	Membership & subscriptions		
22080	Other Administrative Expenses	1,14,263	1,99,747
	Total administrative expenses	47,35,523	33,03,164

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	56,62,328	47,55,469
23020	Bulk Purchases	63,60,000	
23030	Consumption of Stores		
23040	Hire Charges	7,76,803	3,68,884
23050	Repairs & maintenance -Infrastructure Assets	71,21,054	54,21,155
23051	Repairs & maintenance - Civic Amenities	23,44,863	42,54,991
23052	Repairs & maintenance - Buildings	10,79,490	10,15,560
23053	Repairs & maintenance - Vehicles	5,10,927	11,48,251
23054	Repairs & maintenance - Furniture		15,900
23055	Repairs & maintenance - Office Equipments	1,90,259	49,240
23056	Repairs & maintenance -Electrical Appliances		200
23057	Repairs & maintenance - Plant & Machinery	1,96,846	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	3,83,099	15,88,603
	Total operations & maintenance	2,46,25,669	1,86,18,253


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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		12,00,320
24050	Interest on Loans from Banks & Other Financial Institutions	6,15,393	
24060	Other Interest	-	-
24070	Bank Charges	1,526	1,062
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	6,16,919	12,01,382

Schedule IE-14: Programme Expenses


Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	3,52,574	
25020	Own Programs	8,24,034	9,38,715
25030	Share in Programs of others	-	5,63,12,345
	Total Programme Expenses	11,76,608	5,72,51,060

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]		
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current 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	-	-


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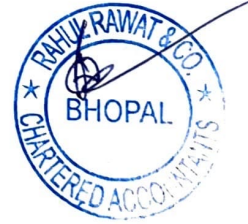
Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current 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)	-	-


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Municipal Council Pali, Dist. Umari (M.P.)
Receipts and Payments Account
For the period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances	22,81,97,022			
	Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)				
	Operating Receipts			Operating Payments	
110	Tax Revenue	8,80,500	210	Establishment Expenses	2,88,75,710
120	Assigned Revenues & Compensations	2,63,60,692	220	Administrative Expenses	47,12,429
130	Rental income from Municipal Properties	3,44,850	230	Operations and Maintenance	1,96,17,230
140	Fees & User Charges	31,68,764	240	Interest & Finance Charges	1,526
150	Sale & Hire Charges	5,20,612	250	Programme Expenses	11,76,608
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	
170	Income from Investments				
171	Interest Earned	21,16,319			
180	Other Income				
	Non-Operating Receipts-			Non-Operating Payments	
310	Municipal Fund	1,36,73,243	310	Municipal Fund	
320	Grants and contribution for specific purposes	4,04,54,189	320	Refund of Grants	
330	Loans Received		340	Refund of Deposits	3,19,000
340	Deposits Received	3,36,194	330	Secured Loans	34,61,572
			35020	Recoveries Payable	44,80,307
350	Other Liabilities	95,624	35011	Employee Liabilities	22,54,142
420	Investment- FDR Mature		35010	Creditors	
431	Sundry depbtors	10,77,646	360	Provisions	4,30,492
460	Loans, Advances & Deposit		410	Acquisition / Purchase of Fixed Assets	1,01,46,528
470	Other Assets		412	Capital WIP	3,57,42,280
			420	Investments - General Fund	
				Closing Balances	20,60,07,832
				Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	
	TOTAL	31,72,25,656		TOTAL	31,72,25,656



(Signature)
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For Municipal Council Pali

Chief Municipal Officer

**Municiple Council Pali, Dist. Umaria (M.P.)
as on 31st March 2023**

	Particulars	Sch. No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund				
	Earmarked Funds	B-1	2,06,24,713		96,02,774
	Reserves	B-2	85,44,046		39,76,152
	Total Reserve & Surplus	B-3	12,21,87,241	15,13,56,001	14,55,90,338
A2	Grants, Contributions for specific purposes	B-4		18,06,30,939	17,77,79,723
A3	Loans				
	Secured loans	B-5		7,81,45,904	8,09,92,083
	Unsecured loans	B-6		-	-
	Total Loans			7,81,45,904	8,09,92,083
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			41,01,32,844	40,43,62,144
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		25,90,77,322		24,89,30,794
	Less: Accumulated Depreciation		13,68,90,080		11,69,19,382
	Net Block		12,21,87,241		13,20,11,412
	Capital work-in-progress		5,80,84,291	5,80,84,291	2,23,42,011
	Total Fixed Assets			18,02,71,532	15,43,53,422
B2	Investments				
	Investment - General Fund	B-12		1,85,97,117	1,85,97,117
	Investment - Other Funds	B-13		-	-
	Total Investments			1,85,97,117	1,85,97,117
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	2,64,910	-	3,83,171
	Sundry Debtors (Receivables)	B-15	1,47,65,769		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	1,50,30,679	1,22,51,785
	Prepaid expenses	B-16		49,333	72,427
	Cash and Bank Balances	B-17	20,60,07,832	20,60,07,832	22,81,97,022
	Loans, advances and deposits	B-18		39,866	39,866
	Other Assets	B-19		-	-
	Total Of Curent Assets			22,11,27,710	24,09,44,271
B4	Current Liabilities and Provisions				
	Deposits received	B-7	67,00,320	67,00,320	66,83,126
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	28,41,743	28,41,743	24,05,549
	Provisions	B-10	3,21,452	3,21,452	4,43,992
	Total Current Liabilities			98,63,515	95,32,667
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			21,12,64,195	23,14,11,604
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			41,01,32,844	40,43,62,144

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	General Account	Total
310	Balance as per last account				96,02,774	96,02,774
	Additions during the year					-
31090-02	• Surplus for the year				16,980	16,980
	• Transfers				1,10,04,959	1,10,04,959
	Total (Rs.)	-	-	-	1,10,21,939	1,10,21,939
	Deductions during the year				-	-
	• Deficit for the year				-	-
	• Transfers				-	-
	Total (Rs.)	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	2,06,24,713	2,06,24,713

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	General Provident fund	Total
(a) Opening Balance			39,76,152	-	39,76,152
(b) Additions to the Special					
• Transfer from Municipal Fund			45,67,894		45,67,894
• Interest/Dividend earned on					-
• Profit on disposal of Special Fund					-
• Appreciation in Value of Special					-
• Other addition (Specify nature)					-
Total (b)	-	-	45,67,894	-	45,67,894
(c) Payments out of funds					
[I] Capital expenditure on					
• Fixed Asset					-
• Others					-
[II] Revenue Expenditure on					
• Salary, Wages and allowances etc					-
• Rent Other administrative					-
[III] Other:					
• Loss on disposal of Special					-
• Diminution in Value of Special					-
• Transferred to Municipal Fund					-
Total ©	-	-	-	-	-
Net Balance of Special Funds (a + b) - ©	-	-	85,44,046	-	85,44,046

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	13,20,11,412	1,01,46,528	14,21,57,940	1,99,70,698	12,21,87,241
31211	Capital Reserve	-	-	-		-
31220	Borrowing Redemption Reserve	-	-	-		-
31230	Special Funds	-	-	-		-
31240	Statutory Reserve			-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve			-		-
	Total Reserve funds	13,20,11,412	1,01,46,528	14,21,57,940	1,99,70,698	12,21,87,241

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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	Total
Account Code	32,010	32,020	32,030	32,040	
(a) Opening Balance	4,06,70,600	13,71,09,123	-	-	17,77,79,723
(b) Additions to the Grants *					-
• Grant received during the year	1,42,24,000	2,62,30,189	-	-	4,04,54,189
• Interest/Dividend earned on Grant	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-
Total (b)	1,42,24,000	2,62,30,189	-	-	4,04,54,189
Total (a + b)	5,48,94,600	16,33,39,312	-	-	21,82,33,912
(c) Payments out of funds	-	-	-	-	-
• Capital expenditure on Fixed	12,73,563	88,72,965	-	-	1,01,46,528
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	1,09,80,215	1,64,76,230	-	-	2,74,56,445
o Salary, Wages, allowances etc.	-	-	-	-	-
o Rent	-	-	-	-	-
• Other:	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	-	-	-	-
Total (c)	1,22,53,778	2,53,49,195	-	-	3,76,02,973
Net balance at the year end (a+b)-	4,26,40,822	13,79,90,117	-	-	18,06,30,939

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions	7,81,45,904	8,09,92,083
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	7,81,45,904	8,09,92,083

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	-


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	67,00,320	66,83,126
34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	67,00,320	66,83,126

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				-
34120	Electrical works				-
34180	Others				-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	24,92,793	22,54,142
35011	Employee Liabilities		
35012	Interest Accrued and Due	3,48,950	1,51,407
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	28,41,743	24,05,549
	Total Other liabilities (Sundry Creditors)	28,41,743	24,05,549

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	3,21,452	4,43,992
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	3,21,452	4,43,992


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions 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	5	6	7	8	9	10	11	12	
41010	Land	20,99,578			20,99,578							
41020	Buildings	4,84,46,718			4,84,46,718		16,14,891		1,63,71,041	20,99,578	20,99,578	
	Infrastructure Assets									3,20,75,678	3,36,90,568	
41030	• Roads and Bridges	7,85,22,539			7,85,22,539	5,65,59,260	1,12,17,506		6,77,76,766	1,07,45,773	2,19,63,278	
41031	• Sewerage and drainage	2,19,82,088			2,19,82,088	1,03,00,824	14,65,473		1,17,66,296	1,02,15,792	1,16,81,264	
41032	• Water ways	6,83,97,471			6,83,97,471	1,87,67,234	17,09,937		2,04,77,171	4,79,20,299	4,96,30,236	
41033	• Public Lighting	1,00,92,186			1,00,92,186	50,84,181	10,09,219		60,93,399	39,98,787	50,08,006	
41034	Sanitation & SWM		4,75,198		4,75,198		47,520		47,520	4,27,678		
	Other assets											
41040	• Plants & Machinery	36,81,223	24,30,548		61,11,771	23,77,146	6,11,177		29,88,323	31,23,448	13,04,077	
41050	• Vehicles	1,17,36,027	39,58,106		1,56,94,133	73,99,682	15,69,413		89,69,095	67,25,038	43,36,346	
41060	• Office & other equipment	13,77,598	32,14,996		45,92,594	7,28,897	4,59,259		11,88,156	34,04,438	6,48,702	
41070	• Furniture, fixtures, fittings and electrical appliances	25,95,366	67,680		26,63,046	9,46,010	2,66,305		12,12,314	14,50,732	16,49,356	
4180	• Other fixed assets											
	Total	24,89,30,794	1,01,46,528		25,90,77,322	11,69,19,382	1,99,70,698.24		13,68,90,080	12,21,87,241	13,20,11,412	
41210	Work-in-progress	2,23,42,011	3,57,42,280		5,80,84,291					5,80,84,291	2,23,42,011	
	Total	27,12,72,805	4,58,88,808		31,71,61,613	11,69,19,382	1,99,70,698		13,68,90,080	18,02,71,532	15,43,53,422	



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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				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments			1,85,97,117	1,85,97,117
	Total of Investments General Fund		-	1,85,97,117	1,85,97,117

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	-		-	-
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-		
42190	• Accumulates Provison			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	2,64,910	3,83,171
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	2,64,910	3,83,171

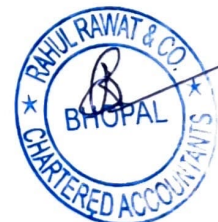

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Schedule B-15: Sundry Debtors (Receivables)


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	44,75,756			39,20,982
	More than 5 years*	-	-	-	-
	Sub - total	44,75,756	-	-	39,20,982
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	44,75,756	-	-	39,20,982
43120	Receivable of Other Taxes				
	Less than 3 years	56,46,358	-	-	52,94,331
	More than 3 years*	-	-	-	-
	Sub - total	56,46,358	-	-	52,94,331
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	56,46,358	-	-	52,94,331
43130	Receivable for Fees & User Charges				
	Less than 3 years	11,20,255	-	-	7,65,176
	More than 3 years*	-	-	-	-
	Sub - total	11,20,255	-	-	7,65,176
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	11,20,255	-	-	7,65,176
43140	Receivables from Other Sources				
	Less than 3 years	35,23,400	-	-	22,71,296
	More than 3 years*	-	-	-	-
	Sub - total	35,23,400	-	-	22,71,296
43150	Receivables from Government				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	1,47,65,769	-	-	1,22,51,785


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Schedule B-16: Prepaid Expenses


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	49,333	72,427
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	49,333	72,427


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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	20,60,07,832	22,81,97,022
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	20,60,07,832	22,81,97,022
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	20,60,07,832	22,81,97,022


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद-पाली
जिला उमरिया (म०प्र०)



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.)
46010	Loans and advances to employees	39,866	-	-	39,866
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	39,866	-	-	39,866
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	39,866	-	-	39,866

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	-	-

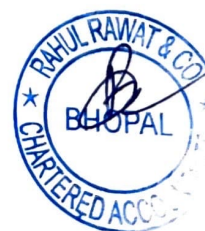
Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद-पाली
जिला उमरिया (मोप्रो)



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.)
46010	Loans and advances to employees	39,866	-	-	39,866
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	39,866	-	-	39,866
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	39,866	-	-	39,866

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	-	-

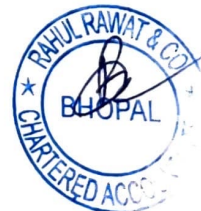
Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्-पाली
जिला उमरिया (म०प्र०)



MUNICIPAL COUNCIL PALI
DISTRICT - UMARIA
BANK BALANCE SHEET
As on 31.03.2023

S.No.	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank of India	63003126874	18,27,06,141.60	15,72,40,804.35	18,27,06,141.60	15,72,40,804.35	BRS Not Required	
2	Central Bank of India	2182598314	66,44,436.00	85,44,046.00	66,44,436.00	85,44,046.00	BRS Not Required	
3	Indian Bank	50432270893	1,79,09,830.00	1,78,40,870.20	1,79,09,830.00	1,78,40,870.20	BRS Not Required	
4	HDFC Bank	50100246130861	6,64,351.00	6,89,570.00	6,64,351.00	6,89,570.00	BRS Not Required	
5	Madhya Pradesh Gramin Bank	202201230005679	16,27,128.58	17,11,701.48	16,27,128.58	17,11,701.48	BRS Not Required	
6	Madhya Pradesh Gramin Bank	202201230003248	3,72,959.00	3,91,959.52	3,72,959.00	3,91,959.52	BRS Not Required	
7	State Bank of India	33839280456	77,67,610.00	81,15,065.00	77,67,610.00	81,15,065.00	BRS Not Required	
8	Central Bank of India	3197841844	18,20,499.00	19,00,167.00	18,20,499.00	19,00,167.00	BRS Not Required	
9	State Bank of India	33839274827	77,67,610.00	81,15,065.00	77,67,610.00	81,15,065.00	BRS Not Required	
10	State Bank of India	32500681709	13,46,035.00	14,58,583.00	13,46,035.00	14,58,583.00	BRS Not Required	
	Opening Difference				-3,92,428.58			
	Total		22,86,26,600.18	20,60,07,831.55	22,82,34,171.60	20,60,07,831.55	-	-




Chief Municipal Officer
Municipal Council Pali
District Umaria (M.P.)

REVISED ABSTRACT SHEET FOR REPOTON ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- PALI
NAME OF AUDITOR :- RAHUL RAWAT & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2022-23			
A. REVENUE COLLECTION						
a.	Property Tax	12,72,509.00	6,48,538.00	-49.03%	Tax collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	3,98,622.00	5,13,900.00	28.92%	Tax collection has increased with a good rate.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
c.	Devlopment Cess	2,88,056.00	1,15,041.00	-60.06%	Cess collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	3,12,043.00	1,58,346.00	-49.26%	Cess collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (A)		22,71,230	14,35,825			
B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	12,000.00	3,44,850.00	2773.75%	Rent collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	4,96,429.00	4,67,027.00	-5.92%	Tax collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management	1,18,200.00	-	0.00%	Nothing collection towards SWM	No Comments
d.	Other Fees & Taxes	13,46,912.00	24,13,125.00	79.16%	Tax & other fees collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
TOTAL (B)		19,73,541	32,25,002			

GRANT TOTAL (A) + (B) 42,44,771.00 46,60,827.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद -पाली
जिला उमरिया (म०प्र०)



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects like verification of bills, TDS deductions etc.	Vouchers were found with unverified bills etc. which were suggested for rectification and for paying attention in future. (For more details Refer Observation sheet)	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	Departments had some irregularities regarding maintenance of books of records. (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments as per approved format.
4	Audit of FDRs	There were 6 FDRs found during the audit.	FDR register was maintained and FDRs have renewed timely but accrued interest is not accounted for.	Register should be updated timely regarding interest on FDR.
5	Audit of Tenders / Bids	We examined Tenders/bids on test check basis.	During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future. (For more details Refer Observation sheet)	Proper Files /Records should be maintained for Tenders & Bids and proper process and rules should be followed.



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्-पाली
जिल्हा: उमरिया (MOPRO)

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received. (For more details Refer Observation sheet)	Grants Register should be maintained properly and verified by CMO timely.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	569.86%	No Such Major Observation found	The Total Expenses are very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	27.52%	No Such Major Observation found	The capital expenditures are having lower part among Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	Employee advances have not been given during the year.	No Observations	Advances should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for keeping such BRGs.

Date :

Name Of Auditor (CA)- Rahul Rawat
Firm Reg.No. -025933c
Membership No. - 439685
Contact No. - 8839443031
E-Mail - carahulrawatt@gmail.com

For RAHUL RAWAT & CO.
Chartered Accountant



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्-पाली
फिलाला उमरिया (मोप्रो)

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS				TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS		OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Shahdol	Unmuriya	Pali	Municipality	6,48,538.00	13,09,608.00	22,57,831.00	3,44,850.00	2,63,60,692.00	1,68,69,116.00	35,43,468.00	-	1,42,24,000.00	99,73,000.00	4,71,000.00	72,10,123.00

REVENUE EXPENDITURE							TOTAL EXPENDITURE	
	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE		
ESTABLISHMENT EXPENSES	18	19	20	21	22	23	24	25
3,11,29,852.00	91,75,695.00	1,56,22,851.00	34,63,098.00	2,09,83,365.00	-	3,05,16,540.00	11,09,91,404.00	

For RAHUL RAWAT & CO.
Chartered Accountant



मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका परिषद् -पाली
नगर पालिका (गठप्र०)
जिला उमरिया