

MUNICIPAL COUNCIL PALI

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PALI, DISTRICT UMARIYA (M.P)** for the year ended 31st March 2020, 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 2020.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod K Sharma
(Partner)

Mem. No. : 076883

MUNICIPAL COUNCIL 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 file of Receipt Book and verified that the money received is also 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account and Income & Expenditure account which are enclosed with the audit report were provided us by the council and we examined on the basis of records and information available.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, all the bills and vouchers are correct according to books. However yet necessary suggestions have been given for much better maintenance of bills and vouchers in future.
- No mistake was found in monthly balance of the Cash Book.
- 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.
- All 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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



- As per records found during the audit we have not seen any advance given during the year.

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. During the audit we couldn't verify the same and we are unable to comment.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Grant Register and other necessary records were maintained properly and found satisfactory.
- During the audit, no significant irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively.
- Bank Reconciliation Statements were audited and found matched.
- It is suggested to affix Proper stamps on cash book and other records.

Store Department

- Opening balances of the materials were checked with respect of last year's records.
- Store records were found satisfactory and necessary suggestions have been given during the audit.
- Fixed Assets Register was not found during the audit.

Revenue Department

- We checked collection books and other revenue records available on sample basis and found satisfactory.



- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained more properly.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there are some FDRs made by the ULB.

S.N	Name of Bank	FDR's No.	Maturity Amount	Date of Maturity
01	Central Bank of India	7892	15,95,5,25/-	16.11.2020
02	Central Bank of India	7875	1,84,858/-	16.11.2020
03	Central Bank of India	7876	15,53,558/-	16.11.2020
04	Central Bank of India	7893	10,50,092/-	16.11.2020
05	Central Bank of India	46101	17,72,754/-	16.11.2020
06	Central Bank of India	7891	16,98,537/-	16.11.2020
07	Central Bank of India	7877	53,89,872/-	16.11.2020
08	Central Bank of India	7878	8,38,547/-	16.11.2020
09	Central Bank of India	46627	3,10,28,808/-	11.09.2020
10	Narmada Gramin Bank	231419	15,35,845./-	13.02.2021
11	Narmada Gramin Bank	229353	3,63,465.01/-	24.09.2021
12	State Bank of India	1709	13,74,239/-	27.08.2020
13	State Bank of India	4827	74,35,031/-	16.11.2020
14	State Bank of India	0456	74,35,031/-	16.11.2020



- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have examined the tender files on sample basis. On the basis of examination of note sheets in the files given, we found that proper tendering process was followed by the council.
- No Bank guarantee has been received.
- On the basis of our examination, we gave the necessary suggestions to ULB for being the council more efficient and working could be done in a much better way.

Audit of Grants & Loans

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

- During the audit, it was found that council has not borrowed any loan against its property.
- We examined the grants received from the State government and its utilization on sample basis.
- 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.

**For PRAMOD K. SHARMA & CO.
Chartered Accountant**



**Pramod Kumar Sharma
(Partner)**

MUNICIPAL COUNCIL PALI
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		8,60,48,693	Salaries, Wages and Bonus Benefits and Allowances(वेतन)	2,78,05,524	2,86,19,728
Cash Balance			Professional Tax		
Bank Balance	8,60,48,693		Council Honourarium(पाषंद मानदेय)	3,52,700	
			EPF-Employee(भविष्य निधि)	4,01,820	
Tax Revenue		28,03,245	Allowance	59,684	
Property Tax-Building- (सम्पत्ति कर चालू)	19,02,774				
Un-metered Water Supply - (जल कर)	2,15,668		Administrative Expenses		27,55,993
Samekit Kar-Consolidated (समोकेत कर चालू)	5,48,676		Printing and Stationery(मुद्रकन)	4,73,649	
Education Cess (शिक्षा उपकार)	71,453		Photo Copy(फोटोकॉपी)	2,592	
Urban Development Cess (नगरीय विकास उपकार)	62,539		Advertisement and Publicity		
Surcharge Tax on Other (सरचाज)	2,135		Advertisement Expense(विज्ञापन)	6,09,243	
			Events & Cultural Activities	8,11,959	
			Exp.(सांस्कृतिक कार्यक्रम)		
Assigned Revenues & Compensation		2,37,42,478	News Papper(समाचार पत्र)	3,870	
Taxes and Duties collected by other			Prize, Award & Felicitation Function		
Compensation in lieu of Octroi (चुंगी)	2,33,59,478		Expense (पुरस्कार)	1,38,760	
Yatri Kar	3,83,000		Workshop & Seminar(प्रशिक्षण)	2,65,870	
			Election Exp.(चुनाव व्य)	43,578	
Rental Income from Municipal Properties		3,41,250	Professional and Other Fees		
Rent-Market (दैनिक गुजरी राशि)	3,39,745		Consultancy Fee & Charge(सलाकार शुल्क)	1,82,919	
Lease of Pond	1,505		Communication Expenses		
			Web,Internet Expense(इंटरनेट)	10,680	
Fees & Charges		5,000	Other Administrative Expenses		
Mutation Fee (म्युटेशन फीस)	5,000		DSC (डिजिटल सिग्नेचर)	20,100	
			Other Administrative Expenses (अन्य प्रशासनिक खर्च)	1,92,773	
License Fee		1,00,000			
Income From Telephonic Services (टेलीफोन सर्विस)	1,00,000		Operations & Maintenance		58,26,720
			Power & Fuel(पेट्रोल)	6,41,267	
Fees		3,879	Electricity supply /Streat Lights(बिजली बिल)	45,10,332	
Fees for Certificate / Extract (प्रमाण पत्र)	2,159		Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	72,586	
Regularization Fee-Building Construction	1,720		Plantation Expenses(वृक्षारोपन)	43,550	
			Painting Work(पुताई)	1,24,800	
Penalties and Fines (अथदंड)		87,450	Hire Charges-Machine(मशीन किराया)	1,89,347	
Penalties and Fines	8,200		Hire Charges-Vehicle(वाहन किराया)	2,44,838	
Audit Recovery - Employee	79,250				
			Electricity Department		21,90,383
User Charges		4,72,885	Electricity Pole Shifting(बिजली के खम्बे)	17,12,919	
User Charges-Litter & Debris Charges	5,470		Electricity Material (विद्युत सामग्री)	4,77,464	
User Charges -Septic Tank Cleanning Charges (सेप्टिक टैंक सफाई)	70,840				
User Charges -Fair Fees (मेला)	2,63,009		Water Supply Department		29,38,124
Connection Charges-Water Supply	48,750		Water Supply Material(जल प्रदाय सामग्री)	12,79,259	
			Water Ways - Other(अन्य जल प्रदाय सामग्री)	12,88,305	
			Water Tanker Distribution(पानी टैंकर)	3,70,560	

(नल कनेक्शन चाजेंज)	20,7,30		Bulk Purchases/Store/Sanitation Department		19,30,902
User Charges- Road Cutting Charges	1,479				
Water Tanker Charges (जल पारेवहन)	82,700		Bulk Purchase-Sanitation/ Conservancy Material(सेनिटेशन सामग्री)	19,30,902	
Other Income (अन्य आय)	637				
Sale & Hire Charges		23,050	R & M-Infrastructure Assets		22,48,715
Sale of Tender Paper (टेंडर पेपर)	22,000		Repairs & Maintenance-Handpump	7,426	
Sale-Ration Card & Other forms (राशन कार्ड)	1,050		Repairs & Maintenance- Computer	26,280	
			Repairs & Maintenance- Motor	90,629	
			Repairs & Maintenance- Vehicles	3,04,019	
			Bowndry Wall	25,246	
Grants, Contributions & Subsidies		2,92,56,340	Repairs & Maintenance- Toilet	14,489	
Grants for State Govt.			Repairs & Maintenance- Road	3,19,455	
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	12,54,000		Repairs & Maintenance-Other	14,61,171	
Grant GoMP- State Finance Comm. (राज्य वित्त आयोग)	17,10,000		Construction Work (W.I.P)		63,71,963
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	14,81,000		Waterways-Borewell	3,05,635	
Grant GoMP- Sambal Yojna (संबल योजना)	7,05,000		Waterways-PVC Pipe	4,78,618	
Grant GoMP- Special Fund	18,20,000		Roads & Bridges-Culvert (पुलिया निर्माण)	1,18,469	
Other Grants (अन्य अनुदान)	85,22,340		Roads & Bridges-Concrete Road (रोड निर्माण)	46,94,147	
			Sewerage and Drainage-Drain-Open (नाली निर्माण)	1,71,866	
Grants for Central Govt.			Building-Public /Community Toilets (शौचालय निर्माण)	6,03,228	
Grant GoI- 14th Finance (१४ वित्त आयोग)	1,37,64,000				27,45,861
Deposit/Contribution Received		86,420	Fixed Assets	1,01,715	
EMD/SD	86,420		Furniture & Fixture		
			Plant & Machinery		
Finance Income		15,22,679	Other Machinery	66,652	
Intrest- From Bank Account (बैंक व्याज)	15,22,679		Mobile Toilet	8,96,252	
			Office & Other Equipments		
Other Income (अन्य आय)		5,01,402	Computer	43,776	
Other Income	4,00,083		Invetor	9,500	
Stale Cheque	1,01,319		Laptop	51,600	
			GPS System	96,703	
			Vehicles		
			Other	14,79,663	
					13,59,475
			Interest & Finance Charges		
			Bank Charges	1,590	
			Advance to Employee	24,000	
			HUDCO Loan (ऋण वापसी)	13,33,885	
					27,75,000
			Revenue Grants, Contributions & Subsidies (Other)		
			Scheme Expenses		
			CM Water Supply	5,00,000	
			Anughar Sahayata (अनुग्रह सहायता)	14,05,000	
			Antyosthi Shayat (अन्योस्थी सहायता राशि)	8,70,000	
					12,09,443
			Taxes & Duties (कर)		
			GST-TDS	6,51,313	
			Income Tax	5,58,130	
Totaling Mistake	2,76,90,413	2,76,90,413			

			Deposit Return (EMD)		95,400
			EMD	95,400	
			Other Expenses	12,847	12,847
			Closing Balance		11,16,04,630
			Cash Balance		
			Bank Balance	11,16,04,630	
		17,26,85,184			17,26,85,184

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Date :
Place :

For Pramod K. Sharma & Co.
Chartered Accountant



Pramod Sharma
(Partner)

MUNICIPAL COUNCIL PALI
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE		AMOUNT	INCOME		AMOUNT
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	2,78,05,524	2,86,19,728	Tax Revenue		28,03,245
Council Honourarium(पार्षद मानदेय)	3,52,700		Property Tax-Building- (सम्पति कर चालू)	19,02,774	
EPF-Employee(भविष्य निधि)	4,01,820		Un-metered Water Supply - (जल कर)	2,15,668	
Allowance	59,684		Samekit Kar-Consolidated (समोकेत कर चालू)	5,48,676	
Administrative Expenses		27,55,993	Education Cess (शिक्षा उपकार)	71,453	
Printing and Stationery(मुद्रकन)	4,73,649		Urban Development Cess (नगरीय विकास उपकार)	62,539	
Photo Copy(फोटोकापी)	2,592		Surcharge Tax on Other (सरचार्ज)	2,135	
Advertisement and Publicity			Assigned Revenues & Compensation		2,37,42,478
Advertisement Expense(विज्ञापन)	6,09,243		Taxes and Duties collected by other		
Events & Cultural Activities	8,11,959		Compensation in lieu of Octroi (चुंगी)	2,33,59,478	
Exp.(सांस्कृतिक कार्यक्रम)			Yatri Kar	3,83,000	
News Papper(समाचार पत्र)	3,870		Rental Income from Municipal Properties		3,41,250
Prize, Award & Felicitation Function Expense (पुरस्कार)	1,38,760		Rent-Market (दैनिक गुजरी राशि)	3,39,745	
Workshop & Seminar(प्रशिक्षण)	2,65,870		Lease of Pond	1,505	
Election Exp.(चुनाव व्य)	43,578		Fees & Charges		5,000
Professional and Other Fees			Mutation Fee (म्युटेशन फीस)	5,000	
Consultancy Fee & Charge(सलाकार शुल्क)	1,82,919		License Fee		1,00,000
Communication Expenses			Income From Telephonic Services (टेलीफोन सर्विस)	1,00,000	
Web,Internet Expense(इंटरनेट)	10,680		Fees		3,879
Other Administrative Expenses			Fees for Certificate / Extract (प्रमाण पत्र)	2,159	
DSC (डिजिटल सिग्नेचर)	20,100		Regularization Fee-Building Construction	1,720	
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	1,92,773		Penalties and Fines (अर्थदंड)		87,450
Operations & Maintenance		58,26,720	Penalties and Fines	8,200	
Power & Fuel(पेट्रोल)	6,41,267		Audit Recovery - Employee	79,250	
Electricity supply /Streat	45,10,332		User Charges		4,72,885
Lights(बिजली बिल)			User Charges-Litter & Debris Charges	5,470	
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	72,586		User Charges -Septic Tank Cleanning Charges (सेप्टिक टैंक सफाई)	70,840	
Plantation Expenses(वृक्षारोपन)	43,550		User Charges -Fair Fees (मेला)	2,63,009	
Painting Work(पुताई)	1,24,800		Connection Charges-Water Supply (नल कनेक्शन चार्ज)	48,750	
Hire Charges-Machine(मशीन किराया)	1,89,347		User Charges- Road Cutting Charges	1,479	
Hire Charges-Vehicle(वाहन किराया)	2,44,838		Water Tanker Charges (जल परिवहन)	82,700	
Electricity Department		21,90,383	Other Income (अन्य आय)	637	
Electricity Pole Shifting(बिजली के खम्बे)	17,12,919				
Electricity Material (विद्युत सामग्री)	4,77,464				
Water Supply Department		29,38,124			
Water Supply Material(जल प्रदाय सामग्री)	12,79,259				
Water Ways - Other(अन्य जल प्रदाय सामग्री)	12,88,305				
Water Tanker Distribution(पानी टैंकर)	3,70,560				

Bulk Purchases/Store/Sanitation Department		19,30,902			
Bulk Purchase-Sanitation/ Conservancy	19,30,902		Sale & Hire Charges		23,050
			Sale of Tender Paper (टेंडर पेपर)	22,000	
			Sale-Ration Card & Other forms (राशन कार्ड)	1,050	
R & M-Infrastructure Assets		22,48,715			
Repairs & Maintenance-Handpump	7,426		Grants, Contributions & Subsidies	1,31,65,353	1,31,65,353
Repairs & Maintenance- Computer	26,280				
Repairs & Maintenance- Motor	90,629		Finance Income		15,22,679
Repairs & Maintenance- Vehicles	3,04,019		Intrest- From Bank Account (बैंक व्याज)	15,22,679	
Bowndry Wall	25,246				
Repairs & Maintenance- Toilet	14,489				-
Repairs & Maintenance- Road	3,19,455		Other Income (अन्य आय)		4,00,083
Repairs & Maintenance-Other	14,61,171		Other Income	4,00,083	-
		1,590			-
Interest & Finance Charges					
Bank Charges	1,590				
Revenue Grants, Contributions & Subsidies (Other)		27,75,000			
Scheme Expenses			EXCESS OF EXPENDITURE OVER INCOME	66,32,650	66,32,650
CM Water Supply	5,00,000				
Anughar Sahayata (अनुग्रह सहायता)	14,05,000				
Antyosthi Shayat (अन्त्योस्थी सहायता राशि)	8,70,000				
Other Expenses	12,847	12,847			
		4,93,00,002			4,93,00,002

For Pramod K. Sharma & Co.
Chartered Accountant



Pramod Sharma
Partner

Date :
Place :

MUNICIPAL COUNCIL PALI

BANK BALANCE SHEET

1st April-2019 to 30th April-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	2,86,63,696.78	2,96,81,788.78	2,86,63,696.78	2,96,81,788.78	-	-
2	Central bank of india	8267	83,180.00	83,180.00	83,180.00	83,180.00	-	-
3	Central bank of india	8303	4,57,619.50	4,57,619.50	4,57,619.50	4,57,619.50	-	-
4	Central bank of india	8314	8,74,762.00	8,74,762.00	8,74,762.00	8,74,762.00	-	-
5	HDFC-BANK	861	6,75,122.00	6,75,122.00	6,75,122.00	6,75,122.00	-	-
6	State bank of India	3435	38,55,129.00	38,55,129.00	38,55,129.00	38,55,129.00	-	-
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,05,96,026.34	4,65,10,446.90	5,05,96,026.34	4,65,10,446.98	-	(0.08)
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,508.56	-	-
10	State bank of India	8950	7,684.00	7,684.00	7,684.00	7,684.00	-	-
			8,60,48,693.27	8,29,81,205.83	8,60,48,693.27	8,29,81,205.91	-	(0.08)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st May-2019 to 30th May-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	2,96,81,788.78	3,01,96,714.93	2,96,81,788.78	30196714.93	-	-
2	Central bank of india	8267	83,180.00	83,914.00	83,180.00	83,180.00	-	(734.00)
3	Central bank of india	8303	4,57,619.50	4,57,619.50	4,57,619.50	4,57,619.50	-	-
4	Central bank of india	8314	8,74,762.00	8,82,479.00	8,74,762.00	8,74,762.00	-	(7,717.00)
5	HDFC-BANK	861	6,75,122.00	6,75,122.00	6,75,122.00	6,75,122.00	-	-
6	State bank of India	3435	38,55,129.00	38,55,129.00	38,55,129.00	38,55,129.00	-	-
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	4,65,10,446.90	4,98,93,338.02	4,65,10,446.98	49893338.1	0.08	0.08
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,508.56	-	-
10	State bank of India	8950	7,684.00	7,684.00	7,684.00	7,684.00	-	-
			8,29,81,205.83	8,68,87,474.10	8,29,81,205.91	8,68,79,023.18	0.08	(8,450.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st June-2019 to 30th June-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,01,96,714.93	3,03,03,201.13	30196714.93	30303201.13	-	-
2	Central bank of india	8267	83,914.00	83,914.00	83,180.00	83,180.00	(734.00)	(734.00)
3	Central bank of india	8303	4,57,619.50	4,57,619.50	4,57,619.50	4,57,619.50	-	-
4	Central bank of india	8314	8,82,479.00	8,89,289.00	8,74,762.00	8,74,762.00	(7,717.00)	(14,527.00)
5	HDFC-BANK	861	6,75,122.00	6,81,013.00	6,75,122.00	6,75,122.00	-	(5,891.00)
6	State bank of India	3435	38,55,129.00	38,87,698.00	38,55,129.00	38,55,129.00	-	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	4,98,93,338.02	4,94,28,263.94	49893338.1	49428264.02	0.08	0.08
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,508.56	-	-
10	State bank of India	8950	7,684.00	7,684.00	7,684.00	7,684.00	-	-
			8,68,87,474.10	8,65,74,156.22	8,68,79,023.18	8,65,20,435.30	(8,450.92)	(53,720.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st July-2019 to 30th July-2020

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,03,03,201.13	3,04,81,355.13	3,03,03,201.13	3,04,92,410.13	-	11,055.00
2	Central bank of india	8267	83,914.00	83,914.00	83,180.00	83,914.00	(734.00)	-
3	Central bank of india	8303	4,57,619.50	6,62,656.50	4,57,619.50	6,62,656.50	-	-
4	Central bank of india	8314	8,89,289.00	8,93,389.00	8,74,762.00	8,89,289.00	(14,527.00)	(4,100.00)
5	HDFC-BANK	861	6,81,013.00	6,81,013.00	6,75,122.00	6,75,122.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	38,87,698.00	38,87,698.00	38,55,129.00	38,55,129.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	4,94,28,263.94	5,28,85,344.94	49428264.02	52339416.02	0.08	(5,45,928.92)
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,508.56	-	-
10	State bank of India	8950	7,684.00	7,684.00	7,684.00	7,684.00	-	-
			8,65,74,156.22	9,04,18,528.22	8,65,20,435.30	8,98,41,094.30	(53,720.92)	(5,77,433.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Aug-2019 to 31th Aug-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,04,81,355.13	3,08,21,357.13	3,04,92,410.13	3,08,32,216.13	(11,055.00)	(10,859.00)
2	Central bank of india	8267	83,914.00	84,654.00	83,914.00	84,654.00	-	-
3	Central bank of india	8303	6,62,656.50	6,67,962.50	6,62,656.50	6,67,962.50	-	-
4	Central bank of india	8314	8,93,389.00	9,05,995.00	8,89,289.00	9,01,895.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,81,013.00	6,81,013.00	6,75,122.00	6,75,122.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	38,87,698.00	38,87,698.00	38,55,129.00	38,55,129.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,28,85,344.94	5,41,39,970.94	5,23,39,416.02	5,35,86,372.02	(5,45,928.92)	(5,53,598.92)
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,508.56	-	-
10	State bank of India	8950	7,684.00	7,684.00	7,684.00	7,684.00	-	-
			9,04,18,528.22	9,20,31,808.22	8,98,41,094.30	9,14,46,508.30	(5,99,543.92)	(6,07,017.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Sep-2019 to 30th Sep-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,08,21,357.13	3,11,09,723.13	3,08,32,216.13	3,11,20,494.13	(10,859.00)	(10,771.00)
2	Central bank of india	8267	84,654.00	84,654.00	84,654.00	84,654.00	-	-
3	Central bank of india	8303	6,67,962.50	6,67,962.50	6,67,962.50	6,67,962.50	-	-
4	Central bank of india	8314	9,05,995.00	9,13,055.00	9,01,895.00	9,08,955.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,81,013.00	6,81,013.00	6,75,122.00	6,81,130.00	(5,891.00)	117.00
6	State bank of India	3435	38,87,698.00	39,17,317.00	38,55,129.00	38,84,748.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,41,39,970.94	5,21,51,005.94	5,35,86,372.02	5,15,97,406.02	(5,53,598.92)	(5,53,599.92)
9	State bank of India	8575	5,508.56	5,508.56	5,508.56	5,618.56	-	(110.00)
10	State bank of India	8950	7,684.00	7,838.00	7,684.00	7,838.00	-	-
Totalling Mistake						5,46,927.04		
			9,20,31,808.22	9,03,68,042.22	9,14,46,508.30	9,03,35,698.34	(6,07,017.92)	(6,01,032.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1stOct.-2019 to 31st Oct-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,11,09,723.13	3,12,11,625.13	3,11,20,494.13	3,12,12,585.13	(10,771.00)	(960.00)
2	Central bank of india	8267	84,654.00	84,654.00	84,654.00	84,654.00	-	-
3	Central bank of india	8303	6,67,962.50	6,67,962.50	6,67,962.50	6,67,962.50	-	-
4	Central bank of india	8314	9,13,055.00	9,16,848.00	9,08,955.00	9,12,748.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,81,013.00	6,87,021.00	6,75,122.00	6,81,130.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,17,317.00	39,17,317.00	38,84,748.00	38,84,748.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,21,51,005.94	5,22,00,924.94	5,15,97,406.02	5,16,47,324.02	(5,53,599.92)	(5,53,600.92)
9	State bank of India	8575	5,508.56	5,618.56	5,618.56	5,618.56	(110.00)	-
10	State bank of India	8950	7,838.00	7,838.00	7,838.00	7,838.00	-	-
Totalling Mistake					5,46,927.04	(7,05,631.26)		
			9,03,68,042.22	9,05,29,774.22	8,97,82,763.30	8,92,28,942.04	(6,07,040.92)	(5,97,120.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Nov-2019 to 30thNov-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,12,11,625.13	3,15,49,090.13	31212585.13	31530876.13	960.00	(18,214.00)
2	Central bank of india	8267	84,654.00	85,393.00	84,654.00	85,393.00	-	-
3	Central bank of india	8303	6,67,962.50	6,73,791.50	6,67,962.50	6,73,791.50	-	5,829.00
4	Central bank of india	8314	9,16,848.00	9,24,815.00	912748	9,20,715.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,87,021.00	6,87,021.00	6,81,130.00	6,81,130.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,17,317.00	39,17,317.00	38,84,748.00	38,84,748.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,22,00,924.94	5,13,93,218.94	5,16,47,324.02	5,01,47,712.02	(5,53,600.92)	(2,54,105.08)
9	State bank of India	8575	5,618.56	5,731.56	5,618.56	5,618.56	-	113.00
10	State bank of India	8950	7,838.00	7,838.00	7,838.00	7,838.00	-	-
Totalling Mistake					(7,05,631.26)	2,56,34,510.74		
			9,05,29,774.22	9,00,74,181.22	8,92,28,942.04	11,44,02,298.04	(5,95,200.92)	(3,08,937.08)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Dec-2019 to 31st Dec-2019

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,15,49,090.13	3,20,17,080.13	31530876.13	31998370.13	(18,214.00)	(18,710.00)
2	Central bank of india	8267	85,393.00	85,393.00	85,393.00	85,393.00	-	-
3	Central bank of india	8303	673791.5	673791.5	673791.5	673791.5	-	-
4	Central bank of india	8314	9,24,815.00	9,30,996.00	9,20,715.00	9,26,896.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,87,021.00	6,87,021.00	6,81,130.00	6,81,130.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,17,317.00	39,46,616.00	38,84,748.00	3914047	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	5,13,93,218.94	4,94,55,681.94	50147712.02	48242732.02	(12,45,506.92)	(12,12,949.92)
9	State bank of India	8575	5,731.56	5,731.56	5,618.56	5,618.56	(113.00)	(113.00)
10	State bank of India	8950	7,838.00	7,838.00	7,838.00	7,838.00	-	-
Totalling Mistake					2,56,34,510.74	2,57,70,970.74		
			9,00,74,181.22	8,86,40,114.22	11,44,02,298.04	11,31,36,752.04	(13,06,393.92)	(12,74,332.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Jan-2020 to 31st Jan-2020

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,20,17,080.13	3,21,82,778.13	3,19,98,370.13	3,21,49,157.13	(18,710.00)	(33,621.00)
2	Central bank of india	8267	85,393.00	85,393.00	85,393.00	85,393.00	-	-
3	Central bank of india	8303	6,73,791.50	6,73,791.50	6,73,791.50	6,73,791.50	-	-
4	Central bank of india	8314	9,30,996.00	9,33,906.00	9,26,896.00	9,29,806.00	(4,100.00)	(4,100.00)
5	HDFC-BANK	861	6,87,021.00	6,93,082.00	6,81,130.00	6,87,191.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,46,616.00	39,46,616.00	39,14,047.00	39,14,047.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	4,94,55,681.94	4,77,48,485.94	4,82,42,732.02	4,65,72,897.02	(12,12,949.92)	(11,75,588.92)
9	State bank of India	8575	5,731.56	5,731.56	5,618.56	5,618.56	(113.00)	(113.00)
10	State bank of India	8950	7,838.00	7,838.00	7,838.00	7,838.00	-	-
Totalling Mistake					2,57,70,970.74	2,57,70,970.74		
			8,86,40,114.22	8,71,07,587.22	11,31,36,752.04	11,16,26,675.04	(12,74,332.92)	(12,51,882.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st Feb-2020 to 29th Feb-2020

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,21,82,778.13	3,26,78,427.13	3,21,49,157.13	3,26,44,796.13	(33,621.00)	(33,631.00)
2	Central bank of india	8267	85,393.00	86,138.00	85,393.00	86,138.00	-	-
3	Central bank of india	8303	6,73,791.50	6,79,671.50	6,73,791.50	6,79,671.50	-	-
4	Central bank of india	8314	9,33,906.00	9,49,276.00	9,29,806.00	9,40,704.00	(4,100.00)	(8,572.00)
5	HDFC-BANK	861	6,93,082.00	6,93,082.00	6,87,191.00	6,87,191.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,46,616.00	39,46,616.00	39,14,047.00	39,14,047.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,965.09	8,29,965.09	8,29,965.09	-	-
8	State bank of India	6874	4,77,48,485.94	4,46,62,380.94	4,65,72,897.02	4,32,06,122.02	(11,75,588.92)	(14,56,258.92)
9	State bank of India	8575	5,731.56	5,731.56	5,618.56	5,618.56	(113.00)	(113.00)
10	State bank of India	8950	7,838.00	7,838.00	7,838.00	7,838.00	-	-
Totalling Mistake					2,57,70,970.74	2,57,73,571.74		
			8,71,07,587.22	8,45,39,126.22	11,16,26,675.04	10,87,75,663.04	(12,51,882.92)	(15,37,034.92)



MUNCIPAL COUNCIL PALI

BANK BALANCE SHEET

1st March-2020 to 31st March-2020

S.No.	Name Of Bank	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Openin Balance	Closing Balance	Openin Balance	Closing Balance		
1	Central bank of india	8256	3,26,78,427.13	3,38,30,086.13	3,26,44,796.13	3,37,97,705.13	(33,631.00)	(32,381.00)
2	Central bank of india	8267	86,138.00	86,138.00	86,138.00	86,138.00	-	-
3	Central bank of india	8303	6,79,671.50	6,79,671.50	6,79,671.50	6,79,671.50	-	-
4	Central bank of india	8314	9,49,276.00	9,53,876.00	9,40,704.00	9,45,304.00	(8,572.00)	(8,572.00)
5	HDFC-BANK	861	6,93,082.00	6,93,082.00	6,87,191.00	6,87,191.00	(5,891.00)	(5,891.00)
6	State bank of India	3435	39,46,616.00	39,76,234.00	39,14,047.00	39,43,665.00	(32,569.00)	(32,569.00)
7	State bank of India	5085	8,29,965.09	8,29,316.09	8,29,965.09	8,29,965.09	-	649.00
8	State bank of India	6874	4,46,62,380.94	4,59,59,772.94	4,32,06,122.02	4,43,05,998.02	(14,56,258.92)	(16,53,774.92)
9	State bank of India	8575	5,731.56	5,731.56	5,618.56	5,618.56	(113.00)	(113.00)
10	State bank of India	8950	7,838.00	7,995.00	7,838.00	7,838.00	-	157.00
Totalling Mistake					2,57,73,571.74	2,63,15,535.74		
			8,45,39,126.22	8,70,21,903.22	10,87,75,663.04	11,16,04,630.04	(15,37,034.92)	(17,32,494.92)



MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - State Bank of India

Account No- 33723683435

19-Apr

Closing Balance As Per Pass Book	38,55,129.00
NO Entry	
Closing Balance As Per Cash Book	38,55,129.00

19-May

Closing Balance As Per Pass Book	38,55,129.00
NO Entry	
Closing Balance As Per Cash Book	38,55,129.00

19-Jun

Closing Balance As Per Pass Book	38,87,698.00
Interest Received in Pass Book But not in Cash Book	
26.06.2019	32,569.00
	(32,569.00)
Closing Balance As Per Cash Book	38,55,129.00

38,55,129.00

-

19-Jul

Closing Balance As Per Pass Book	38,87,698.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	38,55,129.00

38,55,129.00

19-Aug

-

Closing Balance As Per Pass Book	38,87,698.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	38,55,129.00

38,55,129.00

-

19-Sep

Closing Balance As Per Pass Book	39,17,317.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	38,84,748.00

38,84,748.00

-

19-Oct

Closing Balance As Per Pass Book	39,17,317.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	38,84,748.00

38,84,748.00

19-Nov

Closing Balance As Per Pass Book	39,17,317.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	38,84,748.00

38,84,748.00

19-Dec

-

Closing Balance As Per Pass Book	39,46,616.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	39,14,047.00
	39,14,047.00

-

20-Jan

Closing Balance As Per Pass Book	39,46,616.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	39,14,047.00
	39,14,047.00

20-Feb

Closing Balance As Per Pass Book	39,46,616.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	39,14,047.00
	39,14,047.00

20-Mar

Closing Balance As Per Pass Book	39,76,234.00
Opening Difference (June-19)	(32,569.00)
Closing Balance As Per Cash Book	39,43,665.00
	39,43,665.00

-



MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - State Bank of India
Account No- 685014018575

April-19 to March-20

Closing Balance As Per Pass Book	5,731.56
Intrest Received in Pass Book But not in Cash Book	(113.00)
Closing Balance As Per Cash Book	5,618.56
	5,618.56

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MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - State Bank of India
Account No- 685014018950

April-19 to March-20

Closing Balance As Per Pass Book		7,995.00
Intrest Received in Pass Book But not in Cash Book	31.03.2020 157.00	(157.00)
Closing Balance As Per Cash Book		7,838.00
		7,838.00

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MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - Central Bank of India
Account No- 2182598267

19-Apr

Closing Balance As Per Pass Book	83,180.00
Closing Balance As Per Cash Book	83,180.00
	83,180.00

19-May

Closing Balance As Per Pass Book	83,914.00
Intrest Received in Pass Book but not in Cash Book	(734.00)
Closing Balance As Per Cash Book	83,180.00
	83,180.00

19-Jun

Closing Balance As Per Pass Book	83,914.00
Opening Difference (May 19)	(734.00)
Closing Balance As Per Cash Book	83,180.00
	83,180.00

19-Jul

Closing Balance As Per Pass Book	83,914.00
Opening Difference (May 19)	(734.00)
Amount Received in Cash Book	734.00
Closing Balance As Per Cash Book	83,914.00
	83,914.00

-

19-Aug

Closing Balance As Per Pass Book	84,654.00
Closing Balance As Per Cash Book	84,654.00

84,654.00

-

19-Sep

Closing Balance As Per Pass Book	84,654.00
Closing Balance As Per Cash Book	84,654.00

84,654.00

-

19-Oct

Closing Balance As Per Pass Book	84,654.00
Closing Balance As Per Cash Book	84,654.00

84,654.00

19-Nov

Closing Balance As Per Pass Book	85,393.00
Closing Balance As Per Cash Book	85,393.00

85,393.00

-

19-Dec

Closing Balance As Per Pass Book	85,393.00
Closing Balance As Per Cash Book	85,393.00

85,393.00

-

20-Jan

Closing Balance As Per Pass Book	85,393.00
Closing Balance As Per Cash Book	85,393.00
	85,393.00

-

20-Feb

Closing Balance As Per Pass Book	86,138.00
Closing Balance As Per Cash Book	86,138.00
	86,138.00

-

20-Mar

Closing Balance As Per Pass Book	86,138.00
Closing Balance As Per Cash Book	86,138.00
	86,138.00

-



MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - Central Bank of India
Account No- 2182598314

19-Apr

Closing Balance As Per Pass Book	8,74,762.00
Closing Balance As Per Cash Book	8,74,762.00

8,74,762.00

-

19-May

Closing Balance As Per Pass Book	8,82,479.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली 31.05.2019 7,717.00 गयी है किन्तु कैश में नहीं लिखी गयी)	(7,717.00)
Closing Balance As Per Cash Book	8,74,762.00

8,74,762.00

-

19-Jun

Closing Balance As Per Pass Book	8,89,289.00
Opening Difference	(7,717.00)
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली 20.06.2019 6,810.00 गयी है किन्तु कैश में नहीं लिखी गयी)	(6,810.00)
Closing Balance As Per Cash Book	8,74,762.00

8,74,762.00

-

19-Jul

Closing Balance As Per Pass Book		8,93,389.00
Opening Difference		(14,527.00)
Amount Received In Cash book But Not In Pass Book (राशि कैश बुक में प्राप्त कर ली गयी है किन्तु पास बुक में नहीं है)	Date	amount
	03.07.2019	6,810.00
	03.07.2019	7,717.00
		14,527.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount
	19.07.2019	4,100.00
Closing Balance As Per Cash Book		8,89,289.00
		8,89,289.00

-

19-Aug

Closing Balance As Per Pass Book		9,05,995.00
Opening Difference		(4,100.00)
Closing Balance As Per Cash Book		9,01,895.00
		9,01,895.00

-

19-Sep

Closing Balance As Per Pass Book		9,13,055.00
Opening Difference		(4,100.00)

Closing Balance As Per Cash Book	9,08,955.00

9,08,955.00

-

19-Oct

Closing Balance As Per Pass Book	9,16,848.00
Opening Difference	(4,100.00)
Closing Balance As Per Cash Book	9,12,748.00

9,12,748.00

-

19-Nov

Closing Balance As Per Pass Book	9,24,815.00
Opening Difference	(4,100.00)
Closing Balance As Per Cash Book	9,20,715.00

9,20,715.00

-

19-Dec

Closing Balance As Per Pass Book	9,30,996.00
Opening Difference	(4,100.00)
Closing Balance As Per Cash Book	9,26,896.00

9,26,896.00

-

20-Jan

Closing Balance As Per Pass Book	9,33,906.00
Opening Difference	(4,100.00)

Closing Balance As Per Cash Book	9,29,806.00
	9,29,806.00

-

20-Feb

Closing Balance As Per Pass Book	9,49,276.00
Opemning Difference	(4,100.00)
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	(4,472.00)
<div> <div>Date</div> <div>amount</div> </div> <div> <div>07.02.2020</div> <div>4,472.00</div> </div>	
Closing Balance As Per Cash Book	9,40,704.00
	9,40,704.00

-

20-Mar

Closing Balance As Per Pass Book	9,53,876.00
Opening Difference	(8,572.00)
Closing Balance As Per Cash Book	9,45,304.00
	9,45,304.00

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MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - Central Bank of India
Account No- 2182598256

19-Apr

Closing Balance As Per Pass Book			2,96,81,788.78
Amount Difference in Receipt Side	Cash Book	Pass Book	
19.04.2019	11580	11,575.00	5.00
23.04.2019	37595	37,600.00	(5.00)
Closing Balance As Per Cash Book			2,96,81,788.78
			2,96,81,788.78

-

19-May

Closing Balance As Per Pass Book		3,01,96,714.93
Closing Balance As Per Cash Book		3,01,96,714.93
		3,01,96,714.93

-

19-Jun

Closing Balance As Per Pass Book		3,03,03,201.13
Closing Balance As Per Cash Book		3,03,03,201.13
		3,03,03,201.13

-

19-Jul

Closing Balance As Per Pass Book		3,04,81,355.13
Amount Received In Cash book But Not In Pass Book (राशि कैश बुक में प्राप्त कर ली गयी है किन्तु पास बुक में नहीं है)	Date	amount
	15.07.2019	33,525.00
	19.07.2019	4,100.00
		37,625.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount
	15.07.2019	22,230.00
	15.07.2019	4,340.00
		26,570.00
Closing Balance As Per Cash Book		3,04,92,410.13
		3,04,92,410.13

19-Aug

Closing Balance As Per Pass Book		3,08,21,357.13
Opening Difference		11,055.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount
	29.08.2019	8,602.00
Amount Received In Cash book But Not In Pass Book (राशि कैश बुक में प्राप्त कर ली गयी है किन्तु पास बुक में नहीं है)	Date	amount
	29.08.2019	8,406.00
Closing Balance As Per Cash Book		3,08,32,216.13
		3,08,32,216.13

19-Sep

Closing Balance As Per Pass Book			3,11,09,723.13
Opening Difference			10,859.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount	(3,310.00)
	06.09.2019	3,310.00	
Amount Received In Cash book But Not In Pass Book (राशि कैश बुक में प्राप्त कर ली गयी है किन्तु पास बुक में नहीं है)	Date	amount	3,222.00
	06.09.2019	3,222.00	
Closing Balance As Per Cash Book			3,11,20,494.13
			3,11,20,494.13

-

19-Oct

Closing Balance As Per Pass Book			3,12,11,625.13
Opening Difference			10,771.00
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount	(9,811.00)
	09.10.2019	9,811.00	
Closing Balance As Per Cash Book			3,12,12,585.13
			3,12,12,585.13

-

19-Nov

Closing Balance As Per Pass Book			3,15,49,090.13
Opening Difference			960.00

Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount	(19,174.00)
	28.11.2019	5,750.00	
	30.11.2019	13,424.00	
		19,174.00	
Closing Balance As Per Cash Book			3,15,30,876.13

3,15,30,876.13

-

19-Dec

Closing Balance As Per Pass Book			3,20,17,080.13
Opening Difference			(18,214.00)
Amount Difference in Receipt Side	Cash Book	Pass Book	(1.00)
	18.12.2019	57,791.00	
	27.12.2019	32,586.00	
Closing Balance As Per Cash Book			3,19,98,370.13

3,19,98,370.13

-

20-Jan

Closing Balance As Per Pass Book			3,21,82,778.13
Opening Difference			(18,710.00)
Amount Difference In Receipt Side	Cash Book	Pass Book	(1.00)
07.01.2020	17,249.00	17,250.00	
Amount Received In Pass Book but not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश में नहीं लिखी गयी)	Date	amount	(14,910.00)
	09.01.2020	7,000.00	
	09.01.2020	7,910.00	
		14,910.00	

Closing Balance As Per Cash Book	3,21,49,157.13
	3,21,49,157.13
	-

20-Feb

Closing Balance As Per Pass Book	3,26,78,427.13				
Opemning Difference	(33,621.00)				
Amount Difference In Receipt Side					
	<table> <tr> <th>Cash Book</th><th>Pass Book</th></tr> <tr> <td>102740</td><td>1,02,750.00</td></tr> </table>	Cash Book	Pass Book	102740	1,02,750.00
Cash Book	Pass Book				
102740	1,02,750.00				
	(10.00)				
Closing Balance As Per Cash Book	3,26,44,796.13				
	3,26,44,796.13				
	-				

20-Mar

Closing Balance As Per Pass Book	3,38,30,086.13						
Opening Difference	(33,631.00)						
Amount Difference In Receipt Side							
	<table> <tr> <th>Cash Book</th><th>Pass Book</th></tr> <tr> <td>16.03.2020 67,993.00</td><td>65,993.00</td></tr> <tr> <td>18.03.2020 22,162.00</td><td>22,912.00</td></tr> </table>	Cash Book	Pass Book	16.03.2020 67,993.00	65,993.00	18.03.2020 22,162.00	22,912.00
Cash Book	Pass Book						
16.03.2020 67,993.00	65,993.00						
18.03.2020 22,162.00	22,912.00						
	2,000.00						
	(750.00)						
Closing Balance As Per Cash Book	3,37,97,705.13						
	3,37,97,705.13						
	-						



MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - State Bank of India
Account No- 1122045085

19-Apr

Closing Balance As Per Pass Book	8,29,965.00
No Entry	
Closing Balance As Per Cash Book	8,29,965.00

19-May

Closing Balance As Per Pass Book	8,29,965.00
No Entry	
Closing Balance As Per Cash Book	8,29,965.00

19-Jun

Closing Balance As Per Pass Book	8,29,965.00
No Entry	
Closing Balance As Per Cash Book	8,29,965.00

19-Jul

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

19-Aug

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

19-Sep

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

19-Oct

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

19-Nov

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

19-Dec

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

20-Jan

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

20-Feb

Closing Balance As Per Pass Book	8,29,965.00
Closing Balance As Per Cash Book	8,29,965.00

20-Mar

Closing Balance As Per Pass Book			8,29,316.09
Bank Charge Debited by bank but not in Cash book	12.03.2020	649.00	649.00
Closing Balance As Per Cash Book			8,29,965.09



MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - State Bank of India
Account No- 63003126874

19-Apr

Closing Balance As Per Pass Book			4,65,10,446.90
Amount Difference in Bank Charges (बैंक चार्ज में राशि का अंतर कैश बुक एब पास बुक अनुसार) 15.04.2019			0.08
	Cash Book	Pass Book	
	227.66	227.74	
Closing Balance As Per Cash Book			4,65,10,446.98
			4,65,10,446.98

-

19-May

Closing Balance As Per Pass Book			4,98,93,338.02
Opening Difference			0.08
Closing Balance As Per Cash Book			4,98,93,338.10
			4,98,93,338.10

-

19-Jun

Closing Balance As Per Pass Book			4,94,28,263.94
Opening Difference			0.08
Closing Balance As Per Cash Book			4,94,28,264.02
			4,94,28,264.02

-

19-Jul

Closing Balance As Per Pass Book			5,28,85,344.94
Opening Difference (प्रारंभिक अंतर)			0.08
Amount difference in Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	कैश बुक राशि	पास बुक राशि	
	29.07.2019	1,73,182.00	1,73,181.00
	30.07.2019	24,125.00	24,056.00
			(1.00) (69.00)
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)			13,93,106.00
	Date	Amount	
	06.07.2019	8,94,226.00	
	06.07.2019	1,35,401.00	
	16.07.2019	1,98,044.00	
	16.07.2019	44,364.00	
	16.07.2019	13,593.00	
	26.07.2019	23,482.00	
	26.07.2019	31,952.00	
	29.07.2019	13,668.00	
	30.07.2019	38,376.00	
		13,93,106.00	
Amount paid In Cash Book But not in Pass Book (राशि कैश से भुगतान कर दी गयी है किन्तु पास बुक में नहीं हुई)			(19,38,965.00)
	Date	Amount	
	06.07.2019	12,97,303.00	
	26.07.2019	14,489.00	
	26.07.2019	23,945.00	
	29.07.2019	6,03,228.00	
		19,38,965.00	
Closing Balance As Per Cash Book			5,23,39,416.02
			5,23,39,416.02

19-Aug

Closing Balance As Per Pass Book			5,41,39,970.94
Opening Difference			(5,45,928.92)
Amount Difference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार) 20.08.2019	Cash Book	Pass Book	
	1,59,711.00	1,59,708.00	(3.00)
	45,432.00	37,765.00	(7,667.00)
Closing Balance As Per Cash Book			5,35,86,372.02
			5,35,86,372.02
			-

19-Sep

Closing Balance As Per Pass Book			5,21,51,005.94
Opening Difference			(5,53,598.92)
Amount Difference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	Cash Book	Pass Book	
	181952	1,81,951.00	(1.00)
Closing Balance As Per Cash Book			5,15,97,406.02
			5,15,97,406.02
			-

19-Oct

Closing Balance As Per Pass Book			5,22,00,924.94
Opening Difference			(5,53,599.92)
Amount Difference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	Cash Book	Pass Book	
	1,29,197.00	1,29,196.00	(1.00)
	7,662.00	7,661.00	(1.00)
	1,92,563.00	1,92,564.00	1.00
Closing Balance As Per Cash Book			5,16,47,324.02
			5,16,47,324.02

19-Nov

Closing Balance As Per Pass Book		5,13,93,218.94
Opening Difference		(5,53,600.92)
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)	Date	Amount
	05.11.2019	1,15,500.00
	05.11.2019	13,221.00
	05.11.2019	52,550.00
		1,81,271.00
Amount Paid In Cash Book But Not in Pass Book (राशि कैश बुक से भुगतान कर दी गयी है किन्तु पास बुक में नहीं हुई)	Date	Amount
	06.11.2019	8,73,177.00
Closing Balance As Per Cash Book		5,01,47,712.02
		5,01,47,712.02

19-Dec

Closing Balance As Per Pass Book		4,94,55,681.94										
Opening Difference		(12,45,506.92)										
Amount Didfference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	<table><tr><th>Cash Book</th><th>Pass Book</th></tr><tr><td>05.12.2019</td><td>9,82,992.00</td><td>9,82,991.00</td><td>(1.00)</td></tr><tr><td>20.12.2019</td><td>68,804.00</td><td>68,803.00</td><td>(1.00)</td></tr></table>	Cash Book	Pass Book	05.12.2019	9,82,992.00	9,82,991.00	(1.00)	20.12.2019	68,804.00	68,803.00	(1.00)	
Cash Book	Pass Book											
05.12.2019	9,82,992.00	9,82,991.00	(1.00)									
20.12.2019	68,804.00	68,803.00	(1.00)									
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>20.12.2019</td><td>50,976.00</td></tr><tr><td>23.12.2019</td><td>7,583.00</td></tr><tr><td></td><td>58,559.00</td></tr></table>	Date	Amount	20.12.2019	50,976.00	23.12.2019	7,583.00		58,559.00	58,559.00		
Date	Amount											
20.12.2019	50,976.00											
23.12.2019	7,583.00											
	58,559.00											
Amount Received In Pass Book But Not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश बुक में लिखने से रह गया है)	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>19.12.2019</td><td>26,000.00</td></tr></table>	Date	Amount	19.12.2019	26,000.00	(26,000.00)						
Date	Amount											
19.12.2019	26,000.00											
Closing Balance As Per Cash Book		4,82,42,732.02										

4,82,42,732.02

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20-Jan

Closing Balance As Per Pass Book			4,77,48,485.94
Opening Difference			(12,12,949.92)
Amount Difference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	Cash Book	Pass Book	
13.01.2020	16,292.00	16,248.00	(44.00)
16.01.2020	67,130.00	67,131.00	1.00
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)	Date	Amount	12,61,992.00
	08.01.2020	7,32,675.00	
	08.01.2020	2,91,362.00	
	10.01.2020	13,221.00	
	10.01.2020	56,559.00	
	10.01.2020	1,03,900.00	
	15.01.2020	64,275.00	
		12,61,992.00	
Amount Paid In Cash Book Not in Pass Book (राशि कैश बुक से भुगतान कर दी गयी है किन्तु पास बुक में प्राप्त नहीं की गयी)	Date	Amount	(12,24,588.00)
	08.01.2020	12,17,633.00	
	15.01.2020	5,295.00	
	15.01.2020	1,660.00	
		12,24,588.00	
Closing Balance As Per Cash Book			4,65,72,897.02
			4,65,72,897.02

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20-Feb

Closing Balance As Per Pass Book			4,46,62,380.94
Opening Difference			(11,75,588.92)
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)	Date	Amount	7,95,175.00
	13.02.2020	3,68,351.00	
	13.02.2020	3,49,874.00	
	13.02.2020	76,950.00	
		7,95,175.00	
Amount Paid In Cash Book Not in Pass Book (राशि कैश बुक से भुगतान कर दी गयी है किन्तु पास बुक में नहीं की गयी)	Date	Amount	(10,15,844.00)
	13.02.2020	5,35,384.00	
	13.02.2020	4,80,460.00	
		10,15,844.00	
Amount Received In Pass Book But Not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश बुक में लिखने से रह गया है)	Date	Amount	(60,001.00)
	15.02.2020	28,000.00	
	15.02.2020	32,000.00	
	17.02.2020	1.00	
		60,001.00	
Closing Balance As Per Cash Book			4,32,06,122.02
			4,32,06,122.02

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20-Mar

Closing Balance As Per Pass Book			4,59,59,772.94
Opening Difference			(14,56,258.92)
Amount Paid in Pass Book But Not in Cash Book (राशि बैंक से भुगतान कर दी गयी है किन्तु कैश बुक में लिखने से रह गयी है)	Date	Amount	20,51,984.00
	07.03.2020	3,71,256.00	
	07.03.2020	3,56,692.00	
	07.03.2020	80,819.00	
	07.03.2020	7,08,192.00	
	07.03.2020	3,21,832.00	
	12.03.2020	57,034.00	
	12.03.2020	13,221.00	
	12.03.2020	26,538.00	
	13.03.2020	1,16,400.00	
		20,51,984.00	
Amount Paid In Cash Book Not in Pass Book (राशि कैश बुक से भुगतान कर दी गयी है किन्तु पास बुक में प्राप्त नहीं की गयी)	Date	Amount	(22,46,325.00)
	07.03.2020	5,41,265.00	
	07.03.2020	4,87,976.00	
	07.03.2020	11,98,364.00	
	11.03.2020	18,720.00	
		22,46,325.00	
Amount Received In Pass Book But Not in Cash Book (राशि पास बुक में प्राप्त कर ली गयी है किन्तु कैश बुक में लिखने से रह गया है)	Date	Amount	(538.00)
	06.03.2020	538.00	
		538.00	
Amount Difference In Payment Side (भुगतान की गयी राशि में अंतर कैश बुक एब पास बुक अनुसार)	Cash Book	Pass Book	-
	09.03.2020	29,351.00 29,352.00	
	23.03.2020	96,703.00 94,249.00	
	21.03.2020	67,664.00 67,481.00	
	25.03.2020	1,47,637.00 1,47,636.00	(1.00)
Closing Balance As Per Cash Book			4,43,05,998.02
			4,43,05,998.02

MUNICIPAL COUNCIL PALI
BANK RECONCILIATION STATEMENT

Name of Bank - HDFC Bank

Account No- 50100246130861

19-Apr

Closing Balance As Per Pass Book	6,75,122.00
NO Entry	
Closing Balance As Per Cash Book	6,75,122.00

19-May

Closing Balance As Per Pass Book	6,75,122.00
NO Entry	
Closing Balance As Per Cash Book	6,75,122.00

19-Jun

Closing Balance As Per Pass Book	6,81,013.00
Intrest Received In Pass Book But not in Cash Book (व्याज प्राप्त हुआ बैंक में पर कैश बुक में नहीं लिखा गया) 30.06.2019 5,891.00	(5,891.00)
Closing Balance As Per Cash Book	6,75,122.00
	6,75,122.00

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19-Jul

Closing Balance As Per Pass Book	6,81,013.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,75,122.00
	6,75,122.00

19-Aug

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Closing Balance As Per Pass Book	6,81,013.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,75,122.00

6,75,122.00

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19-Sep

Closing Balance As Per Pass Book	6,81,013.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,75,122.00

6,75,122.00

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19-Oct

Closing Balance As Per Pass Book	6,87,021.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,81,130.00

6,81,130.00

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19-Nov

Closing Balance As Per Pass Book	6,87,021.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,81,130.00

6,81,130.00

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19-Dec

Closing Balance As Per Pass Book	6,87,021.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,81,130.00

6,81,130.00

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20-Jan

Closing Balance As Per Pass Book	6,93,082.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,87,191.00

6,87,191.00

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20-Feb

Closing Balance As Per Pass Book	6,93,082.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,87,191.00

6,87,191.00

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20-Mar

Closing Balance As Per Pass Book	6,93,082.00
Opening Difference (June-19)	(5,891.00)
Closing Balance As Per Cash Book	6,87,191.00

6,87,191.00

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REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- PALI

NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	2,62,111	19,02,774.00	625.94%	Tax collection has increased grace fully	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Consolidated Tax	3,76,535	5,48,676.00	45.72%	Tax collection has increased	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c.	Devlopment Tax	53,679	62,539.00	16.51%	Tax collection has increased	Council Should take steps for increasing collection of revenue to maintain high growth in the up coming year.
d.	Education Cess	54,506	71,453.00	31.09%	Tax collection has increased	Council Should take steps for increasing collection of revenue to maintain high growth in the up coming year.
TOTAL (A)		7,46,831.00	25,85,442.00			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	12,90,952.00	24,51,751.00	89.92%	Rent collection has increased in a great way.	Council should keep efforts for maintaining such a good recovery rate.
b.	Water Tax	2,08,065	2,15,668.00	3.65%	Collection of Water Tax Revenue has Increased slightly.	Council should take hard steps for increasing recovery rate.
c.	Solid Wastage Management			0.00%		
d.	Other Fees & Taxes	4,52,660.00	6,92,264.00	52.93%	Other collections have increased with good rate	Council should keep efforts for maintaining such a good recovery rate.
TOTAL (B)		19,51,677.00	33,59,683.00			
GRANT TOTAL (A) + (B)		26,98,508.00	59,45,125.00			



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Many vouchers were found without note sheet for details. 02. In some cases, we found that council has purchased material from unregistered firms.	01. Some bills were found on rough paper and date was also not mentioned on them. { For more details Refer Observation sheet }	01. Council should properly follow the purchase rules. 02. Vouchers must be signed by the officer. 03. Council should purchase material against proper valid bill.
3	Audit of Book Keeping	We checked the books of accounts which were maintained and made available for us during the audit by the Municipal Council.	01. Grant Register was not completed by the ULB. 02. We examined the accounts of receipts and payments of fund for special purpose.	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there were FDRs in the ULB.	FDR register was not maintained by the ULB. { For more details Refer Observation sheet }	Proper Register should be maintained & Interest on FDRs should be kept treating in cashbook timely.
5	Audit of Tenders / Bids	01. We examined the Tenders/bids documents attached with the vouchers and made available during the audit. 02. All the Tenders have followed competitive tendering	01 All the Tenders have followed competitive tendering procedures.	Proper Files should be maintained of Tenders & Bids

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 were used for the purpose for which grants had been received.	Grants Register must be Prepared as per ULB apporved format and it should be completed 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.
8	Any Other			
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.			The Total Expenses are very High the comperision 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			

Date :
Place :

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
Mem. No. : 076883