NAGAR PALIKA DAMOH

AUDIT REPORT- FINANCIAL YEAR 2023-24

PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

NAGAR PALIKA DAMOH

AUDIT REPORT- FINANCIAL YEAR 2023-24

PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

REPORT CONTENT

PATIDAR & ASSOCIATES ★ Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA DAMOH

1. **Report on the Financial Statements**
   We have audited the accompanying financial statements of NAGAR PALIKA DAMOH ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. **Management's Responsibility for the Financial Statements**
   The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

3. **Auditor's Responsibility**
   Our responsibility is to express an opinion on these financial statements based on our audit.
   We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका [illegible] (म.प्र.)

+91-9893958116
capatidar.associates@gmail.com

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

6. **Emphasis of Matters**

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
b) Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.
c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
d) Non-availability of details related with Tenders.
e) Records for statutory deductions such as GST, TDS, LWT, Royalty etc, were kept inappropriately.
f) Non verification of Statutory & employee dues with challans and returns, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. **We further report that:**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.

c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For Patidar & Associates
Chartered Accountants

Date:05/09/2025
UDIN: 25418806BMJHCZ1853

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

CA Neelesh Patidar
(Partner)
MRN – 418806

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

FRN-
012264C

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB ("the ULB")

1. **Report on the Internal Financial Controls of the ULB ("the ULB")**
   We have audited the internal financial controls over financial reporting of NAGAR PALIKA DAMOH ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. **Management's Responsibility for Internal Financial Controls**
   The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. **Auditors' Responsibility**
   Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

   Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका प. दमोह (म.प्र)

+91-9893958116
capatidar.associates@gmail.com

assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and

c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Patidar & Associates
Chartered Accountants

Date: 05/09/2025

PATIDAR & ASSOCIATES FRN- 0122[illegible] Chartered Accountants

CA Neelesh Patidar
Partner
MRN – 418806

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

FRN- 012284C PATIDAR Chartered Accountants

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Annexure '2'

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

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.
The revenue received by the Palika and recorded in the cashbook were verified from financial statements. The amount related to some revenue heads were not found in cashbook, and were recorded from bank statement and made part of the Bank reconciliation statement. Receipt for ULB's own revenue such as taxes, fees, user charges, rental etc were not provided to verify the same with cashbook entries.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.
The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book . A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

+91-9893958116
capatidar.associates@gmail.com

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is for some FDR's were recorded on accrual basis and for some FDR on maturity basis in the financial statements.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. **Audit of Expenditure:**

1) The auditor is responsible for audit of expenditure under all the schemes.
Expenditures under various heads were recorded in the cashbook and presented in the financial statement as per their nature. However, expenditure details of all the schemes were not recorded in the cashbooks and the separate cashbooks or bank statements were also not provided for verification. Hence we cannot comment over scheme expenditures.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
Relevant vouchers to verify the cashbook entries were not made available to us. Hence, we could not comment over the same. Considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test check of cashbook entries revealed some discrepancies such as:

   i. Errors related to totalling and balancing on some dates were found.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी

+91-9893958116
capatidar.associates@gmail.com

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is for some FDR's were recorded on accrual basis and for some FDR on maturity basis in the financial statements.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.
Expenditures under various heads were recorded in the cashbook and presented in the financial statement as per their nature. However, expenditure details of all the schemes were not recorded in the cashbooks and the separate cashbooks or bank statements were also not provided for verification. Hence we cannot comment over scheme expenditures.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
Relevant vouchers to verify the cashbook entries were not made available to us. Hence, we could not comment over the same. Considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test check of cashbook entries revealed some discrepancies such as:

   i. Errors related to totalling and balancing on some dates were found.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

ii. Appropriate details of deductions from vendor payments were not maintained. We were unable to cross verify certain entries from both the records.

iii. ULB have not provided challans or returns for payment of statutory dues to the Government.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
Issues relating to totalling and balancing mistakes were noticed. The accounts department of the ULB were provided with appropriate guidance in this respect. The details of totalling mistakes noticed are provided below:

Dates	Amount	Dates	Amount
10/07/2023	2,00,000.00	02/01/2024	12,433.00
20/10/2023	1,62,235.00	04/01/2024	18,154.00
29/12/2023	14,964.00	17/01/2024	4,565.00
31/03/2024	15,638.00	18/01/2024	19,435.00
31/03/2024	61,672.00	12/02/2024	58,844.00
22/09/2023	360.00	29/02/2024	61,672.00
09/10/2023	26,270.00	07/03/2024	34,975.00
25/10/2023	22,949.00	28/03/2024	10.00
19/12/2023	12,786.00	28/03/2024	18,116.00

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

PATIDAR & ASSOCIATES ★ Chartered Accountants ★ FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र).

+91-9893958116
capatidar.associates@gmail.com

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
Necessary records to verify and examine the status of expenditure supported by financial and administrative sanctions were not provided. Hence, we cannot comment over financial propriety.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO.
As explained above, in absence of necessary records we cannot comment over the cases where appropriate sanctions have not been obtained.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

3. **Audit of Book Keeping**

1) The auditor is responsible for audit of the books of accounts as well as stores. Following are some important records and registers to be maintained by the ULB's were not provided to us such as Fixed Asset Registers, Security Deposit Registers, Stock Registers, Advance Registers, Loan Registers, Grant register, Utilisation records. We suggest ULB to maintain these basis records.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.
   As stated in point no. 1 above, as the books related to stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.
   The register relating to advances to employees were not provided by the ULB. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's
   Bank Reconciliation for some bank accounts were provided and made part of the financial statement by the ULB. We suggest ULB to prepared bank reconciliation for all the bank accounts having closing balance differences periodically at the interval of 15 days or 1 month atleast to account for any differences in the bank statement and cashbook.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
   Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

+91-9893958116
capatidar.associates@gmail.com

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
In absence of scheme/project cashbook or bank statement we cannot reconcile the accounts for project fund.

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	CURRENT VALUE	ROI	MATURITY DATE	REMARKS
1	Allahabad	9981	62,56,664.00	-	-	auto renew
2	SBI	9866	16,71,373.00	5.10%	-	auto renew
3	HDFC	1247	6,10,419.00	6.60%	15/12/24	auto renew
4	HDFC	1040	1,05,53,559.00	6.60%	07/12/2024	auto renew
5	HDFC	9930	50,00,000.00	7.25%	09/02/2025	-
6	HDFC	1196	50,00,000.00	7.25%	09/02/2025	-
7	HDFC	3001	23,38,000.00	7.25%	29/9/25	-
8	HDFC	4655	50,00,000.00	7.25%	28/9/25	-
9	SBI	1034	6,11,881.00	-	-	No information provided
10	Investment-Consolidated	-	10,78,462.00	-	-	No information provided

Details of some investments were not provided as provided in the table above.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
FDR register was maintained by the ULB. However, the entries for renewals and accrued interest were not found in the register.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner / CMO.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

Instance relating to ULB's effort to look for alternative best rates were not found, hence we cannot comment over FDR's kept at low rate of interest than the prevailing rate.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. Interests on FDRs' are booked partly on accrual and partly on maturity basis.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB. No tender related documents were provided, so we can comment on procedures of tenders / bids.

2) He shall check whether competitive tendering procedures are followed for all bids. No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

+91-9893958116
capatidar.associates@gmail.com

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. **Audit of Grants and Loans**

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
The grant register and utilisation records were not provided to verify the receipts and consequent utilisation of the grants from central government.

2) He is responsible for audit of grants received from State Government and its utilization.
The grant register and utilisation records were not provided to verify the receipts and consequent utilisation of the grants from state government.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
ULB has accorded loan under various schemes in prior years. The loan repayment was not found for the current year.

There was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
In absence of records relating to grants receipt and utilisation, such as grant register and utilisation certificates, instances of diversion of funds from one grant account to another could not been comment upon. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of records as of 31 March 2024 a sum of Rs 4071.96 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

(Amount in Lakhs)

Non Recovery of dues

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
Sampatti Kar	1237.98	61.07	1176.90	200.49	24.55	175.94	85.62	1352.85
Samekit Kar	440.48	14.18	426.30	53.34	4.44	48.90	18.62	475.20
Nagar Vikas Upkar	326.06	14.93	311.13	61.49	7.73	53.76	22.66	364.89
Siksha Upkar	601.87	25.01	576.87	103.32	12.42	90.90	37.43	667.77
Shop Rent	234.80	53.03	181.77	89.51	40.95	48.56	93.97	230.34
Water Tax	509.73	3.22	506.50	177.78	37.76	140.02	40.99	646.52
Other Tax	214.26	14.43	199.83	146.38	11.81	134.56	26.24	334.40
Total	**3565.18**	**185.86**	**3379.31**	**832.31**	**139.66**	**692.65**	**325.53**	4071.96
Total Un-Recovered amount								4,071.96

The above details of revenue recoveries were taken from wasooli patrak provided by the revenue department of the ULB.

For Patidar & Associates
Chartered Accountants

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

Date: 05/09/2025

CA Neelesh Patidar
Partner
MRN – 418806

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

+91-9893958116
capatidar.associates@gmail.com

Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PALIKA DAMOH

Name of Auditor: **PATIDAR & ASSOCIATES, CHARTERED ACCOUNTANTS**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Scheme/project fund records should be maintained by the ULB. The utilisation certificates should be made available for verification.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Standardisation in maintenance of FDR records should be done.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering	Observations were listed in brief in point no. 5 of	Tender documents should be provided for

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS
+91-9893958116
capatidar.associates@gmail.com

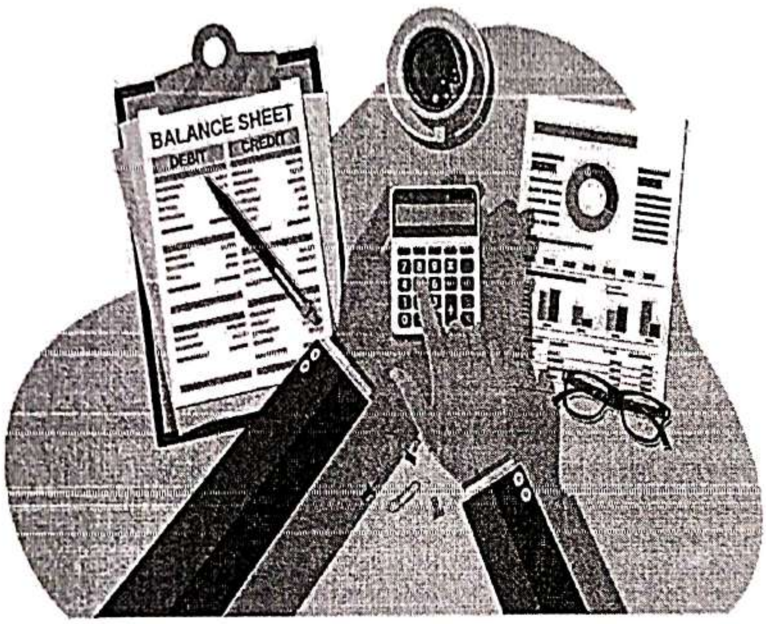
		procedures followed	annexure 2 of audit report attached	verification.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be maintained and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	Grant register and utilisation certificates should be maintained duly certified by person in charge.
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).	26,06,90,532 / 23,08,85,707 : 112.91%		
	Percentage of Capital expenditure wrt Total expenditure.	6,78,56,183 / 32,90,65,233 : 20.62%		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Registers & records for all the temporary advances should be maintained.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared for some bank accounts by the ULB	BRS of all the bank accounts having differences with the cashbook should be prepared.

PATIDAR & ASSOCIATES ★ FRN-012264C ★ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-24
NAGAR PALIKA PARISHAD DAMOH



- BALANCE SHEET
- INCOME & EXPENDITURE STATEMENT
- BANK RECONCILIATION STATEMENT
- CASH FLOW STATEMENT
- NOTES TO ACOUNTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

AGAR PALIKA PARISHAD DAMOH
OME AND EXPENDITURE STATEMENT
ERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

		SCHEDULE NO	Current Year 2023 To 2024	Previous Year 2022 To 2023
		IE - 1	41,864,172.00	41,074,126.00
	Assigned Re... ation	IE - 2	137,069,396.00	156,720,104.00
	Rental Income From Munic... perties	IE - 3	10,255,841.00	13,916,757.00
	Fees And User Charges	IE - 4	34,217,926.00	35,368,275.00
	Sales And Hire Charges	IE - 5	907,872.00	324,428.00
	Revenue Grants, Contibution And Subsidies	IE - 6	307,714,278.96	1,037,285,532.69
	Income From Investments	IE - 7	1,850,855.72	241,160.73
	Interest Earned	IE - 8	745,089.00	2,047,543.00
	Other Income	IE - 9	3,974,556.00	12,758,292.00
	TOTAL INCOME		538,599,986.68	1,299,736,218.42
B	EXPENDITURE			
	Establishment Expenses	IE - 10	170,965,230.00	168,295,853.00
	Administrative Expenses	IE - 11	4,163,066.00	14,730,210.00
	Operations And Maintainance	IE - 12	82,637,344.00	169,027,193.00
	Interest And Finance Charges	IE - 13	3,620.52	562,071.20
	Programme Expenses	IE - 14	2,921,272.00	4,576,231.00
	Revenue Grants, Contribution And Subsidies	IE - 15	518,518.00	506,078,950.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		261,685,840.96	407,127,074.23
	TOTAL EXPENDITURE		522,894,891.48	1,270,397,582.43
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		15,705,095.20	29,338,635.99
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		15,705,095.20	29,338,635.99
	Less: Transfer to Reserve Funds		-	1,786,474.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		15,705,095.20	27,552,161.99

NAGAR PALIKA PARISHAD DAMOH
Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

लेखापाल
Accounts Officer
नगर पालिका परिषद
दमोह

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

For Patidar & Associates
Chartered Accountants
CA Neelesh Patidar
Partner
MRN - 418806
UDIN : 25418806BMJHCZ1853

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		**25,383,255.00**	**24,872,037.00**
1100101	Property Tax	20,049,259.00		
1100135	Samekit kar	5,333,996.00		
1100200	**Water Tax (Incl. Fees & Charge)**		**-**	**-**
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	**Sewerage Tax**			**-**
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**			
1100600	**Education Tax**		**10,332,193.00**	**10,178,738.00**
1100601	Education Cess	10,332,193.00		
1100700	**Vehicle Tax**		**-**	
1100800	**Tax On Animals**			
1100900	**Electricity Tax**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		**-**	**-**
1101101	Land Hoardings	-		
1101109	On Others	-		
1101200	**Pilgrimage Tax**			
1101300	**Export Tax**			**-**
1105100	**Octroi & Toll**			
1108000	**Other Taxes (City Development Tax)**	6,148,724.00	**6,148,724.00**	**6,023,351.00**
1109000	**Tax Recovery**		**-**	**0.00**
1109011	Other Taxes	-		
	Total Refund and remission of tax revenues		**41,864,172.00**	**41,074,126.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		**5,733,860.00**	**4,665,870.00**
1201011	Stamp Duty on Transfer of Properties	5,733,860.00		
1202000	**Compensation in lieu of Taxes & Duties**		**131,335,536.00**	**152,054,234.00**
1202001	Compensation in lieu of Octroi	127,747,536.00		
1202026	Compensation in Samekit Anudan	3,588,000.00		
	Total assigned revenues & Compensation		**137,069,396.00**	**156,720,104.00**

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			9,786,081.00	13,916,757.00
1301000	**Rent From Civic Amenities**	8,951,070.00		
1301000	Consolidated Rent	78,710.00		
1301001	Rent From Markets	130,000.00		
1301003	Rent from community	100,000.00		
1301005	Rent other	395,610.00		
1301011	Mutation fee	92,500.00		
1301013	Rent Playground	4,100.00		
1301017	Rent from slaughter house	34,091.00		
1301050	Shop premiume			
1303000	**Rent Guest Houses**	-		-
1303001	Guest Houses			
1304000	**Rent from Lease of Lands**		89,604.00	0.00
1304001	Consolidated Rent from Lease of Lands	89,604.00		
1308000	**Other Rents**		380,156.00	0.00
1308001	Lease rental	340,901.00		
1308002	Lease Rent Pond	39,255.00		
1309000	**Remission & Refund-Rent**			0.00
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		**10,255,841.00**	13,916,757.00
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		**10,255,841.00**	13,916,757.00
	Total Rental Income From Municipal Properties		**10,255,841.00**	13,916,757.00

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		**21,475.00**	**84,036.00**
1401007	Registration Fee-Labour	21,475.00		
1401100	**Licensing Fees**		**3,400.00**	**19,800.00**
1401125	License Fees Other	3,400.00		
1401200	**Fees for Grant Of Permit**		**310.00**	**1,618,217.00**
1401204	Permission Fee SWM under Building Per	310.00		
1401300	**Fees for Certificate or Extract**		**40.00**	**2,746.00**
1401309	Fees Copy of Certificate/Extract	40.00		
1401400	**Development Charges**		**-**	
1401401	Development Charges	-		
1401500	**Regularisation Fees**		**-**	
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		**176,871.00**	**87,375.00**
1402004	Penalty and fine other	176,871.00		
1404000	**Others Fees**		**1,276,270.00**	**2,099,618.00**
1404014	Fee Misc.	113,555.00		
1404017	Connection charges-water supply	1,160,325.00		
1404022	Fee RTI	2,390.00		

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

			32,647,710.00	30,145,425.00
1405000	**User Charges**			
1405002	User Charges-Septic Tank Clenaning	116,200.00		
1405004	User Charges-Funeral Van (Hearse)	7,900.00		
1405006	User Charges-Pay & Use Toilets	29,000.00		
1405008	User Charges-Water Supply	17,778,150.00		
1405009	User Charges-Water Supply by Tanker	1,400.00		
1405010	User Charges-SWM	14,637,660.00		
1405028	User Charges-Fire Extinguishing	43,300.00		
1405030	User Charges-Other	34,100.00		
1405024	User Charges-Crematorium/Burial			
1406000	**Entry Fees**		90,000.00	0.00
1406012	Entry Fees Others	90,000.00		
1407000	**Consolidated Service Admin Charges**		1,850.00	1,309,147.00
1407009	Charges - Water Disconnection	1,850.00		
1408000	**Consolidated Others Charges**		-	-
	Sub-Total		34,217,926.00	35,366,364.00
1409000	Less : Rent Remissions and Refund		-	-1,911.00
	Total Income from Fees & User Charges		34,217,926.00	35,368,275.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**			0.00
1501014	Sale others	5,900.00	5,900.00	
1501100	**Sale of Forms & Publications**		901,972.00	321,428.00
1501101	Sale of tenders papers	899,452.00		
1501102	Sale of ration card &other forms	2,520.00		
1501200	**Sale of stores & scrap**		-	3,000.00
1501201	Obsolete Stores	-		
1503000	**Sale of others**			
1504000	**Hire Charges for Vehicles**			-
1504100	**Hire Charges for Equipments**		-	0.00
	Total Income from sale & hire charges		907,872.00	324,428.00

PATIDAR & ASSOCIATES ★ FRN- 012264C ★ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH

SCHEDULE TO INCOME EXPENDITURE STATEMENT

Amt In INR

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**			
1601011	Central Government	7,945,974.00		
1601001	State Government	38,082,464.00		
1601091	Revenue Grant- Dep.	261,685,840.96	307,714,278.96	1,037,285,532.69
1602000	**Re- imbursement of expenses**			-
1602001	State Government	-		
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		**307,714,278.96**	**1,037,285,532.69**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	**Interest on Investments & Accured Interest**		1,850,855.72	241,160.73
1701001	Fixed Deposit	1,850,855.72		
1702000	**Dividend**			-
1703000	**Income from projects taken up on commercial basis**			-
1704000	**Profit in sale of Investments**			-
1708000	**Others**			-
1708001	Gain from Exchange Fluctuations	-		-
	Total Income from Investments-General Fund		**1,850,855.72**	**241,160.73**

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		745,089.00	2,047,543.00
1711001	Consolidated Interest from Bank Accounts	745,089.00		
1712000	**Interest on Loans and advances to employees**			
1713000	**Interest on Loans to others**			-
1718000	**Other Interest**			0.00
1718001	Interest from other Receivables	-		
	Total Interest Earned		**745,089.00**	**2,047,543.00**

Schedule IE-9 : Other Income

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT

Amt In INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			-
1801100	**Consolidated Lapsed Deposits**		-	-
1802000	**Insurance Claim Recovery**		-	-
1803000	**Profit On Disposal of Fixed Assest**		-	-
1804000	**Recovery from Employees**			-
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		3,974,556.00	12,758,292.00
1808001	Penalty On Contractors	-		
1808090	Miscellaneous Income	3,974,556.00		
1850000	**Unclaimed Refund payable/liabilities written back**		-	-
1853000	Maaf Rasav ki Vasuli	-		
1854000	Other Income	-		
	Total Other Income		3,974,556.00	12,758,292.00

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		**115,259,820.00**	**147,142,018.00**
2101011	Salaries & Allowances	81,295,496.00		
2101021	Wages	33,964,324.00		
2102000	**Benefits and Allowances**		**48,194,343.00**	**7,058,223.00**
2102002	Remuneration & Fee-Councillor	1,492,000.00		
2102004	Arrears salary	1,967,260.00		
2102007	Dearness Allowance	43,675,853.00		
2102008	House Rent Allowance	853,404.00		
2102009	Vehilce Allowance	4,290.00		
2101031	Medical Allowance	159,568.00		
2102033	Other Allowance	33,000.00		
2102042	Washing Allowance	8,968.00		
2103000	**Pension**		**4,858,276.00**	**4,685,997.00**
2103002	Contributory-Family Pension	4,858,276.00		
2104000	**Other Terminal & Retirement Benefits**		**2,652,791.00**	**9,409,615.00**
2104000	Other Terminal & Retirement Benefits	473,781.00		
2104011	Leave Encashment	2,179,010.00		
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		170,965,230.00	168,295,853.00

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-11 : Administrative Expenses			Current Year 2023 To 2024	Previous Year 2022 To 2023
Account Code	Particulars			
			-	
2201000	**Rent, Rates and Taxes**			
2201001	Rent expenses-Office building			
2201002	Rent expenses-Others			
2201100	**Office Maintenance**		1,890.00	
2201101	Electricity Expense	1,890.00		
2201104	Water Expense			
2201200	**Communication Expenses**		109,597.00	136,600.00
2201201	Telephone Expences			
2201211	Web, Internet	109,597.00		
2201221	Postage Expenses			
2202000	**Books & Periodicals**		102,500.00	16,445.00
2202001	Printing Expenses			
2202002	Newspapers	102,500.00		
2202100	**Printing & Stationary**		649,819.00	3,207,199.00
2202101	Printing Expenses	208,193.00		
2202102	Stationery	441,626.00		
2202103	Computer stationary & Consumables			
2203000	**Travelling & Conveyance**		69,614.00	5,750.00
2203005	Travelling & Conveyance	69,614.00		
2204000	**Insurance**		48,027.00	236,744.00
2204002	Vehicles	48,027.00		
2205000	**Audit Fees**		1,076,700.00	1,000,000.00
2205002	Audit Fee-Govt.Audit	76,700.00		
2205005	Audit Fee-Certification	1,000,000.00		

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

2205100	**Legal Expenses**		185,537.00	2,209,012.00
2205101	Legal Fee	129,500.00		
2205104	License Fees/ Renewal of License	56,037.00		
2205200	**Professional and other Fees**		333,322.00	1,317,524.00
2205221	Consultancy fees, charges	273,432.00		
2205222	Other Professional Fees	18,000.00		
2205223	Detailed Project Report (DPR)	41,890.00		
2206000	**Advertisement and Publicity**		1,586,060.00	4,591,108.00
2206001	Advertisement expenses	1,474,749.00		
2206032	National Fastival Celeberation Expense	111,311.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		-	2,009,828.00
2208014	Other Administrative Expenses			
2208051	Miscellaneous expenses	-		
	Total Administrative Expenses		4,163,066.00	14,730,210.00

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		-	52,250,164.00
2301001	Diesel Charges			
2302000	**Bulk Purchases**		26,292,316.00	14,225,412.00
2302001	Bulk Purchases	94,900.00		
2302009	Bulk Purchases-Power and Fuel	16,263,136.00		
2302010	Bulk Purchase of Power	1,619,095.00		
2302020	Bulk Purchase Sanitation/Conservancy	5,146,652.00		
2302040	Bulk Purchase Engineering Stores	21,650.00		
2302041	Bulk Purchase Electrical Stores	259,698.00		
2302070	Bulk Purchase - Others	2,887,185.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		3,993,089.00	6,384,831.00
2304001	Hiring Charges Machiery	274,283.00		
2304002	Hiring Charges Vehicle	2,182,804.00		
2304004	Hiring Charges Tent	1,536,002.00		

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

			7,771,663.00	34,673,170.00
2305000	**Repairs & Maintenance - Infrastructure Assets**			
2305001	R & M-Concrete Road	386,889.00		
2305002	R & M-Metalled road (Bitumen)	188,100.00		
2305003	R & M-Other road	200,369.00		
2305007	R & M-Causeway/Culvert	81,987.00		
2305012	R & M-Open Drain	103,766.00		
2305021	R & M-Waterways	1,884,180.00		
2305027	R & M-Water Dist pipeline	4,086,971.00		
2305028	R & M-Water-Hand pump	169,300.00		
2305034	R & M-Public Light others	115,262.00		
2305035	R & M-Public Light High Mast	101,023.00		
2305039	R & M- Public Light-LED	12,000.00		
2305041	R & M- Plant & Machinery	59,143.00		
2305053	R & M-Fogging machine	382,673.00		
2305100	**Repairs & Maintenance - Civic Amenities**		5,677,846.00	7,629,188.00
2305101	Parks, Nurseries & Gardens	2,336,285.00		
2305102	R&M Lakes & Ponds	313,407.00		
2305103	R&M Playground & Stadium	146,433.00		
2305106	Painting Expense	666,743.00		
2305121	Public Toilets	486,878.00		
2305131	R&M Street Lights	1,728,100.00		
2305200	**Repairs & Maintenance - Building**		1,471,231.00	1,476,195.00
2305201	R&M-Building Office	182,136.00		
2305202	R&M-Building Community	271,741.00		
2305221	R&M-Building Temple	35,693.00		
2305280	R&M-Boundary Wall & Fencing	616,220.00		
2305289	R&M-Other Structures	365,441.00		

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES ★ FRN- 012264C Chartered Accountants

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

2305300	**Repairs & Maintenance - Vehicles**		**3,576,911.00**	**6,511,508.00**
2305304	R & M Truck	968,643.00		
2305305	R & M Tanker	33,070.00		
2305308	R & M Fire Tender	154,140.00		
2305309	R & M Tractor	1,210,419.00		
2305390	R & M Vehicle	1,210,639.00		
2305400	**R & M-Furniture**		**76,731.00**	**198,720.00**
2305408	R & M Partition	76,731.00		
2305500	**Repairs & Maintenance - Office Equipments**		**245,989.00**	**150,851.00**
2305502	R & M Computer	116,584.00		
2305504	R & M Photocopier	65,051.00		
2305510	R & M CCTV System	64,354.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		**17,640.00**	**131,808.00**
2305601	R & M Fan	17,640.00		
2305700	**Repairs & Maintenance - Plant & Machinery**		**107,270.00**	**269,858.00**
2305703	R & M JCB Manchinery	19,470.00		
2305760	R & M Motor Pump	87,800.00		
2305900	**Repairs & Maintenance - Others**		**56,222.00**	
2305920	R & M Statue	56,222.00		
2308000	**Other Operating & Maintenance Expenses**		**33,350,436.00**	**45,125,488.00**
2308003	O & M Garbage & Clearance Expenses	1,498,798.00		
2308004	O & M Cleaning by Private Agencies	22,329,447.00		
2308011	O & M River Conservation	169,320.00		
2308082	O & M Others	9,352,871.00		
	Total Operations & Maintenance		**82,637,344.00**	**169,027,193.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	**Interest on Loans From Central Govt.**		-	-
2402000	**Interest on Loans From State Govt.**			-
2403000	**Interest on Loans From Govt.Bodies & Associations**			-
2404000	**Interest on Loans From International Agencies**			-
2405000	**Interest on Loans From Banks & other Financial Institutions**		-	561,443.00
2405002	Loan from HUDCO	-		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			-
2407000	**Bank Charges**		3,620.52	628.20
2407001	Bank Charges	3,620.52		
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		3,620.52	562,071.20

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	**Election Expenses**		665,106.00	2,145,902.00
2501000	Election Expenses	154,702.00		
2501002	MLA Election Expense	510,404.00		
2502000	**Own Programs**		2,256,166.00	2,034,976.00
2502001	Consolidated Own Programs	2,256,166.00		
2503000	**Share In Programs of others**		-	395,353.00
	Total Programme Expenses		2,921,272.00	4,576,231.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO INCOME EXPENDITURE STATEMENT
Amt In INR

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	Grants [specify details]		518,518.00	506,078,950.00
2601004	Revenue grants given	518,518.00		
2602000	Contributions [specify details]			
2603000	Subsidies [specify details]			-
	Total Revenue Grants, Contributions & Subsidies		518,518.00	506,078,950.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	Provisions for doubtful receivables		-
2702000	Provision for other assets		-
2703000	Revenues written off		-
2704000	Assets Written off		-
2705000	Miscellaneous Expenses Written Off		-
	Total Provisions & Write off		-

BATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH

SCHEDULE TO INCOME EXPENDITURE STATEMENT

Amt In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments	-	-
2718000	Other Miscellaneous Expenses		-
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses		

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			-
2808000	Prior Period-Other Expense			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	(27,62,80,234.00)	(29,19,85,329.20)
	Earmarked Funds	B-2	63,45,087.00	68,34,492.00
	Reserves	B-3	2,76,88,41,387.20	2,94,39,23,024.16
	Total Reserves and Surplus		2,49,89,06,240.20	2,65,87,72,186.96
A-2	Grants, Contributions for Specific Purpose	B-4	19,74,86,355.00	12,15,95,967.00
A3	Loans			
	Secured Loans	B-5	2,31,35,285.00	2,36,61,317.00
	Unsecured Loans	B-6	-	-
	Total Loans		2,31,35,285.00	2,36,61,317.00
	TOTAL SOURCES OF FUNDS (A1-A3)		2,71,95,27,880.20	2,80,40,29,470.96
B	APPLICATION OF FUNDS			
B1	Fixed Assets			
	Gross Block	B 11	4,70,71,92,870.01	4,62,10,78,071.01
	Less : Accumulated Depreciation		2,16,09,00,728.30	1,89,92,14,887.33
	Net Block		2,54,62,92,141.71	2,72,18,63,183.68
	Capital Work in Progress		3,71,24,162.00	5,53,82,778.00
	Total Fixed Assets		2,58,34,16,303.71	2,77,72,45,961.68
B2	Investments			
	Investments-General Fund	B-12	3,81,20,358.00	3,25,77,075.28
	Investments-other Fund	B-13	-	
	Total Investment		3,81,20,358.00	3,25,77,075.28
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	-	
	Sundry Debtors (Receivables)	B-15	39,69,45,837.00	34,55,94,957.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	
	Cash and Bank Balance	B-17	15,07,61,448.24	8,97,94,853.76
	Loans , advances and deposits	B-18	48,87,925.00	48,97,470.00
	Total Current Assets		55,25,95,210.24	44,02,87,280.76
B4	Current Liabilities and Provisions			
	Deposits received	B-7	32,64,60,030.32	32,85,74,884.32
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	11,99,28,433.43	10,92,90,434.43
	Provisions	B-10	-	-
	Total Current Liabilities		44,63,88,463.75	43,78,65,318.75
B5	Net Current Assets (B3-B4)		10,62,06,746.49	24,21,962.01
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	(82,15,528.00)	(82,15,528.00)
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		2,71,95,27,880.20	2,80,40,29,470.97

Notes to the Balance Sheet - Attached

NAGAR PALIKA PARISHAD DAMOH
Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

लेखापाल
नगर पालिका परिषद
दमोह

For Patidar & Associates
Charted Accountants
CA Neelesh Patidar
Partner
MRN- 418806
UDIN: 25418806BMJHCZ1853

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

Amt. in INR

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		(29,19,85,329.20)	-	(29,19,85,329.20)
Addition during the year				-
. Surplus for the year		-	1,57,05,095.20	1,57,05,095.20
. Transfers		-	-	-
Total (Rs.)	-	-	1,57,05,095.20	1,57,05,095.20
Deductions during the year		-	-	-
. Deficit for the year			-	-
. Transfers- Urban & Poor settlement		-	-	-
. Transfers- other			-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year		(29,19,85,329.20)	1,57,05,095.20	(27,62,80,234.00)

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	63,45,087.00	-	-	63,45,087.00
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
* Transfer From Municipal Fund	-	-	-	-
* Interest / Dividend earned on Special Fund Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Other addition (Specify nature)				-
Total (b)	63,45,087.00	0.00	0.00	63,45,087.00
(c) Payments out of Funds				
[I] Capital Expenditure on				-
* Fixed Assets				-
[II] Revenue Expenditure on				-
* Salary , Wages and allowances etc.		-	-	-
* Rent Other administrative charges				-
[III] Other				-
* Loss on Disposal of Special Fund Investments				-
* Diminution in Value of Special Fund Investments				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	63,45,087.00		-	63,45,087.00

PATIDAR ASSOCIATES ★ Chartered Accountants ★ FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद्‌ दमोह (म.प्र)

Amt. in INR

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	2,94,39,14,508.16	8,61,14,799.00	26,16,85,840.96	2,76,83,43,466.20
3121100	Capital Reserve	4,89,405.00	-	-	4,89,405.00
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	8,516.00	-	-	8,516.00
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	2,94,44,12,429.16	8,61,14,799.00	26,16,85,840.96	2,76,88,41,387.20

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	3,52,89,985.00	8,63,05,982.00	-	12,15,95,967.00
(b) Additions to the Grants*				
• Grant received during the year	6,37,50,215.00	14,42,83,410.00	-	20,80,33,625.00
• Transfer from Municipal Fund		-	-	-
• Interest / Dividend earned on Grant	-	-	-	-
• Profit on Disposal of Special Fund Investments		-	-	
• Appreciation in Value of Special Fund		-	-	-
• Other addition (Specify nature)		-	-	
Total (b)	6,37,50,215.00	14,42,83,410.00	-	20,80,33,625.00
Total (a+b)	9,90,40,200.00	23,05,89,392.00	-	32,96,29,592.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
• Fixed Assets	4,89,44,033.00	3,71,70,766.00	-	8,61,14,799.00
• others	-	-	-	-
[II] Revenue Expenditure on		-		-
• Salary , Wages and allowances etc.	79,45,974.00	3,80,82,464.00		4,60,28,438.00
• Rent Other administrative charges	-	-	-	-
• others				
[III] Other				
• Loss on Disposal of Special Fund Investments				
• Diminution in Value of Special Fund				-
• Transfer to Municipal Fund	-	-		
Total (c)	5,68,90,007.00	7,52,53,230.00		13,21,43,237.00
Net Balance at the year end (a+b)-(c)	4,21,50,193.00	15,53,36,162.00		19,74,86,355.00

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Samajik suraksha pension	15th Finance Commission	PMAY	NULM	Swach Bharat Abhiyan	AMRUT	SDRF	TOTAL
(a) Opening Balance	76,92,154.00	2,38,17,782.00	21,22,539.00	23,169.00	6,38,563.00	9,95,778.00		3,52,89,985.00
(b) Additions to the Grants*								
* Grant received during the year	-	4,61,02,265.00	-	-	-	3,09,950.00	1,73,38,000.00	6,37,50,215.00
* Interest / Dividend earned on Grant Investments	-							-
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	-	4,61,02,265.00	-	-	-	3,09,950.00	1,73,38,000.00	6,37,50,215.00
Total (a+b)	76,92,154.00	6,99,20,047.00	21,22,539.00	23,169.00	6,38,563.00	13,05,728.00	1,73,38,000.00	9,90,40,200.00
(c) Payments out of Funds								
[i] Capital Expenditure on								
* Fixed Assets	-	4,89,44,033.00	-	-	-	-	-	4,89,44,033.00
* others								
[ii] Revenue Expenditure on								
* Salary , Wages and allowances	43,64,563.00	35,81,411.00	-	-	-	-	-	79,45,974.00
* Rent Other administrative charges								
* others		-	-					-
[iii] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund & grant refund								
Total (c)	43,64,563.00	5,25,25,444.00	-	-	-	-	-	5,68,90,007.00
Net Balance at the year end (a+b)-(c)	33,27,591.00	1,73,94,603.00	21,22,539.00	23,169.00	6,38,563.00	13,05,728.00	1,73,38,000.00	4,21,50,193.00

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Devlopment	Grant- Mulboot	Grant for Special Purpose Vishesh Nidhi	Mahila & Bal Vikash
(a) Opening Balance	-	-	-	3,20,04,242.00	
(b) Additions to the Grants*					
* Grant received during the year	6,13,27,000.00	1,98,86,499.00	2,92,44,833.00	-	35,90,400.00
*Transfer From Municipal Fund	-	-			
* Interest / Dividend earned on Grant Investments					
* Profit on Disposal of Special Fund Investments					
* Appreciation in Value of Special Fund Investments					
* Other addition (Specify nature)					
Total (b)	6,13,27,000.00	1,98,86,499.00	2,92,44,833.00	-	35,90,400.00
Total (a+b)	6,13,27,000.00	1,98,86,499.00	2,92,44,833.00	3,20,04,242.00	35,90,400.00
(c) Payments out of Funds					
[I] Capital Expenditure on					
* Fixed Assets	1,83,98,100.00	59,65,950.00	43,68,801.00	48,84,041.00	
* others					
[ii] Revenue Expenditure on	68,23,225.00	18,49,823.00	1,58,58,469.00	-	
* Salary, Wages and allowances					
* Rent Other administrative charges					
* others	-	-	-	-	
[III] Other					
* Loss on Disposal of Special Fund Investments					
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund				-	
Total (c)	2,52,21,325.00	78,15,773.00	2,02,27,270.00	48,84,041.00	-
Net Balance at the year end (a+b)-(c)	3,61,05,675.00	1,20,70,726.00	90,17,563.00	2,71,20,201.00	35,90,400.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grant GoMP-Kayakalp	MLA LAD Fund	Grant GoMP-CM Urban Drinking Water Scheme	NULM State Anudan	Grant GoMP-others
(a) Opening Balance		1,68,27,084.00	46,280.00	8,99,666.00	
(b) Additions to the Grants*					
* Grant received during the year	1,15,00,000.00	95,17,273.00	35,78,806.00		56,38,599.00
*Transfer From Municipal Fund					
* Interest / Dividend earned on Grant Investments					
* Profit on Disposal of Special Fund Investments					
* Appreciation in Value of Special Fund Investments					
* Other addition (Specify nature)					
Total (b)	1,15,00,000.00	95,17,273.00	35,78,806.00	-	56,38,599.00
Total (a+b)	1,15,00,000.00	2,63,44,357.00	36,25,086.00	8,99,666.00	56,38,599.00
(c) Payments out of Funds					
[I] Capital Expenditure on					
* Fixed Assets			35,53,874.00		
* others					
[II] Revenue Expenditure on		1,35,50,947.00			
* Salary , Wages and allowances					
* Rent Other administrative charges					
* others					
[III] Other					
* Loss on Disposal of Special Fund Investments					
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund					
Total (c)	-	1,35,50,947.00	35,53,874.00	-	-
Net Balance at the year end (a+b)-(c)	1,15,00,000.00	1,27,93,410.00	71,212.00	8,99,666.00	56,38,599.00

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grant for Nutrition	Senior Citizen Pension	Bundelkhand Vikas Pradhikaran	Mukhya Mantri Adhosanrachna Nirman	Ladli Bhena Yojana	LNV Tiraha Saundariykaran
(a) Opening Balance	14,22,117.00	45,63,777.00	4,39,019.00	1,85,00,000.00	1,95,000.00	3,12,462.00
(b) Additions to the Grants*						
* Grant received during the year		-				
* Transfer From Municipal Fund		-				
* Interest / Dividend earned on Grant Investments		-				
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	-	-	-	-	-	-
Total (a+b)	14,22,117.00	45,63,777.00	4,39,019.00	1,85,00,000.00	1,95,000.00	3,12,462.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets		-				
* others						
[ii] Revenue Expenditure on		-				
* Salary , Wages and allowances						
* Rent Other administrative charges						
* others						
[III] Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund						
Total (c)	-	-	-	-	-	-
Net Balance at the year end (a+b)-(c)	14,22,117.00	45,63,777.00	4,39,019.00	1,85,00,000.00	1,95,000.00	3,12,462.00

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Avkalniya Mad	Shramik Kalyaan Yojana/Scholarship	Special Mahila Grah Udhog	Shiksha Anudan Mad	TOTAL
(a) Opening Balance	70,11,522.00	13,43,971.00	1,20,000.00	26,20,842.00	8,63,05,982.00
(b) Additions to the Grants*					
* Grant received during the year					-
*Transfer From Municipal Fund				-	14,42,83,410.00
* Interest / Dividend earned on Grant Investments				-	-
* Profit on Disposal of Special Fund Investments					-
* Appreciation in Value of Special Fund Investments					-
* Other addition (Specify nature)					-
Total (b)	-	-	-	-	14,42,83,410.00
Total (a+b)	70,11,522.00	13,43,971.00	1,20,000.00	26,20,842.00	23,05,89,392.00
(c) Payments out of Funds					-
[I] Capital Expenditure on					-
* Fixed Assets				-	3,71,70,766.00
* others					-
[ii] Revenue Expenditure on				-	3,80,82,464.00
* Salary , Wages and allowances					-
* Rent Other administrative charges					-
* others				-	-
[III] Other					-
* Loss on Disposal of Special Fund Investments					-
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund				-	
Total (c)	-	-	-	-	7,52,53,230.00
Net Balance at the year end (a+b)-(c)	70,11,522.00	13,43,971.00	1,20,000.00	26,20,842.00	15,53,36,162.00

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.		
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	1,62,80,267.00	1,63,26,267.00
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	-	-
3306000	Other Terms Loans	68,55,018.00	73,35,050.00
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
		-	-
	Total Secured Loans	2,31,35,285.00	2,36,61,317.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	32,62,21,270.32	32,83,36,124.32
3402000	From Revenues	2,38,760.00	2,38,760.00
3408000	From others	-	
	Total Unsecured Loans	32,64,60,030.32	32,85,74,884.32

PATHAK & ASSOCIATES
FRN 012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance at the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-		-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds					

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			4,36,45,430.00	4,36,45,430.00
3501100	**Employee Liabilities**			1,64,32,853.00	55,15,625.00
3501101	Salary, Wages and Bonus	90,87,085.00			0.00
3501103	Benfite and allowance	49,220.00			
3501104	Pension	31,25,247.00			
3501106	National Family welfare fund	6,07,340.00			
3501109	Employee Dar credit	35,63,961.00			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			5,98,50,150.43	6,01,29,379.43
3502003	GPF Deducation	38,01,805.00			
3502007	EPF Nigam Employees	3,40,200.00			
3502012	Profession Tax Deducation	1,56,766.00			
3502013	Labour Tax Deducation	1,82,14,957.43			
3502015	Royalty	97,20,122.00			
3502022	TDS- Contractors	1,72,25,880.78			
3502032	Works Contract Tax Deducation	82,20,075.00			
3502035	Deducation for other Organisation	47,963.00			
3502036	GST -TDS @ 2%	4,31,316.22			
3502037	TDS Profession (GST-TDS)	4,42,668.00			
3502038	Service Output GSTR1	12,48,397.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc.	-			
3509000	**Sale Proceeds**				-
	Total			11,99,28,433.43	10,92,90,434.43

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions		

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-11 : Fixed Assets

Amt in INR'

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	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, Lakes & Ponds	3,24,92,734.05	-		3,24,92,734.05	-	-	-	-	3,24,92,734.05	3,24,92,734.05
41020	Building	1,96,93,77,092.12	99,19,505.00	-	1,97,92,96,597.12	39,81,03,498.33	6,58,11,228.15	-	46,39,14,726.48	1,51,53,81,870.64	1,57,12,73,593.79
41030	Road & Bridges	91,36,83,643.88	5,34,03,465.00		96,70,87,108.88	93,53,21,611.14	2,54,52,500.47	-	96,07,74,111.61	63,12,997.27	72,41,89,573.99
41031	Sewerage And Drainage	35,56,13,186.77	98,47,466.50	-	36,54,60,653.27	13,08,29,393.23	2,40,35,794.67	-	15,48,65,187.90	21,05,95,465.37	22,47,83,793.54
41032	Waterways	1,19,71,99,718.39	68,38,184.50		1,20,40,37,902.89	34,94,72,089.32	12,00,61,881.06		46,95,33,970.38	73,45,03,932.51	84,77,27,629.07
41033	Public Lighting	1,07,59,678.00	2,12,325.00		1,09,72,003.00	68,79,852.35	10,86,584.05	-	79,66,436.40	30,05,566.60	33,79,825.65
41034	Sanitation & SWM	2,26,18,557.99	17,92,762.00	-	2,44,11,319.99	14,98,365.20	8,06,827.77	-	23,05,192.97	2,21,06,127.02	2,11,20,192.79
41040	Plant & Machinery	1,64,35,558.47	28,90,574.00	-	1,93,26,132.47	1,24,82,528.52	17,88,084.55	-	1,42,70,613.07	50,55,519.40	39,53,023.95
41050	Vehicles	5,45,33,555.01	-	-	5,45,33,555.01	3,44,14,530.35	1,81,77,851.67	-	5,25,92,382.02	19,41,172.99	2,01,19,024.66
41060	Office & Other Equipments	1,13,22,252.74	4,34,669.00		1,17,56,921.74	66,72,365.74	11,70,366.52		78,42,732.26	39,14,189.48	43,49,887.00
41070	Furnitures Fixtures,Fitting & Electrical Appliance	3,22,12,316.38	7,75,848.00		3,29,88,164.38	2,32,66,354.56	32,94,722.04		2,65,61,076.60	64,27,087.78	83,45,961.82
41080	Other Fixed Assets	48,29,777.21	-		48,29,777.21	2,74,298.60	-		2,74,298.60	45,55,478.61	45,55,478.61
	Total	**4,62,10,78,071.01**	**8,61,14,799.00**	**-**	**4,70,71,92,870.01**	**1,89,92,14,887.34**	**26,16,85,840.96**	**-**	**2,16,09,00,728.30**	**2,54,62,92,141.71**	**3,46,73,90,724.92**
	Capital Work-in-Progress	5,53,82,778.00	6,44,03,274.00	8,26,61,890.00	3,71,24,162.00	NA	NA	NA	NA	3,71,24,162.00	5,53,82,773.00
	Total	**4,67,64,60,849.01**	**15,05,18,073.00**	**8,26,61,890.00**	**4,74,43,17,032.01**	**1,89,92,14,887.34**	**26,16,85,840.96**		**2,16,09,00,728.30**	**2,58,34,16,303.71**	**3,52,30,73,502.92**

Additional Disclosures to the Schedule

1. *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3. *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4. *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6. *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7. *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8. *No depriciation is to be charged on Land.*

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
Chartered Accountants
FRN. 012264C

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

Schedule B-12 : Investments- General Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
				3,70,41,896.00	3,14,98,613.28
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds		Banks	10,78,462.00	10,78,462.00
4208000	- Other Investments				
	Total Investments General Fund			3,81,20,358.00	3,25,77,075.28

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	-	-
	Total Investments Other Fund			-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		-	-
4302000	Loose Tools		-	-
4308000	Others		-	-
	Total Stock in hand		-	-

PATIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	12,63,28,203.00	-	12,63,28,203.00	11,89,92,850.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**12,63,28,203.00**	-	**12,63,28,203.00**	**11,89,92,850.00**
4312000	Receivable For Other Taxes				
	Less than 3 year	14,65,51,097.00	-	14,65,51,097.00	13,14,71,526.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**14,65,51,097.00**	-	**14,65,51,097.00**	**13,14,71,526.00**
4313000	Receivable For water tax				
	Less than 3 year	6,45,50,991.00	-	6,45,50,991.00	4,99,06,376.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**6,45,50,991.00**	-	**6,45,50,991.00**	**4,99,06,376.00**
4314000	Receivables For Other Sources				
	Less than 3 year	5,95,15,546.00	-	5,95,15,546.00	4,52,24,205.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**5,95,15,546.00**	-	**5,95,15,546.00**	**4,52,24,205.00**
4315000	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	**39,69,45,837.00**		**39,69,45,837.00**	**34,55,94,957.00**

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses			

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

Schedule B-17: Cash and Bank Balances

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			0.00	0.00
4501000	Cash Balance			
4502000	Balance with Bank-Municipal Funds		12,78,84,870.00	6,33,40,971.00
4502100	Nationalised Banks			
4504000	Balance with bank Special/Grants Funds		2,28,76,578.24	2,64,53,882.76
4506300	Scheduled Co-operative Banks		-	-
4506400	Post Office		-	-
	Sub Total		15,07,61,448.24	8,97,94,853.76
	Total Cash and Bank Balances		15,07,61,448.24	8,97,94,853.76

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	Loans and advances to employees				
4601091	- Miscellaneous Advances	*22,51,723.00*	*20,000.00*	*29,545.00*	*22,42,178.00*
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4606000	Deposit with External Agencies	26,45,747.00	-	-	-
4606011	- Electricity Deposit		-	-	26,45,747.00
4606021	- Telephone Deposits	-	-	-	-
		-	-	-	-
4608000	Other Current Assets	-			
	Sub -Total	26,45,747.00	-	-	26,45,747.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances and deposits	48,97,470.00	20,000.00	29,545.00	48,87,925.00

PATIDAR & ASSOCIATES ★ Chartered Accountants ★ FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	(82,15,528.00)	(82,15,528.00)
	Total Miscellaneous Assets	(82,15,528.00)	(82,15,528.00)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

NAGAR PALIKA PARISHAD DAMOH
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	15,705,095.20	29,338,635.99
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	261,685,840.96	407,127,074.23
	Interest & finance expenses	3,620.52	562,071.20
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	-	6,412,144.00
	Revenue Grants, Contibution And Subsidies		1,037,285,532.69
	Interest Income	745,089.00	2,047,543.00
	Investment income	1,850,855.72	241,160.73
	Other non- operating Income	-	
Adjusted Income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		274,798,611.96	(608,958,599.00)
		-	
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	(51,350,880.00)	(44,299,349.00)
	(Increase) / decrease in Sundry debtors	-	
	(Increase) / decrease in prepaid expenses	9,545.00	4,568,163.00
	(Increase) / decrease in Loans, Advance & Deposits received	(2,114,854.00)	(10,113,174.00)
	(Decrease)/ increase in Deposits received	-	-
	(Decrease)/ increase in Deposits works	10,637,999.00	9,010,689.00
	(Decrease)/ increase in other current liabilities	-	-
	(Decrease)/ increase in provisions		
	Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		**231,980,421.96**	**(649,792,270.00)**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	67,856,183.00	122,823,988.00
	(Increase) / Decrease in Special funds/grants	489,405.00	
	(Increase) / Decrease in Earmarked funds	5,543,282.72	18,996,001.73
	(Purchase) of Investments		
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	-	
	Income from Bank's Interest	745,089.00	2,047,543.00
	Investment Income received	1,850,855.72	241,160.73
Net cash generated from/ (used in)investing activities [B]		**(71,292,926.00)**	**(139,531,286.00)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	75,890,388.00	728,344,769.96
	Net change in reserve fund	(175,081,636.96)	
	Net change in loan fund	(526,032.00)	(12,441,958.00)
Less:	Interest and Finance Charges	3,620.52	562,071.20
Net cash generated from (used in) financing activities [C]		**(99,720,901.48)**	**715,340,740.76**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	60,966,594.48	(73,982,815.24)
	Add: Cash and cash equivalents at beginning of period	89,794,853.76	163,777,669.00
	Cash and cash equivalents at end of period	150,761,448.24	89,794,853.76
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	150,761,448.24	89,794,853.76
	Total of the breakup of cash and cash equivalents	150,761,448.24	89,794,853.76

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर पालिका परिषद दमोह (म.प्र.)

लेखापाल
Accounts Officer
नगर पालिका परिषद
दमोह

FRN-012204C
Chartered Accountants

For Patidar & Associates
Charted Accountants
CA Neelesh Patidar
Partner
MRN- 418806
UDIN : 25 418806 BM [illegible]

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted by Nagar Palika Parishad Damoh and provides notes to the financial statements for the year ended March 31,2024.

NOTES TO ACCOUNTS

1. General Information

- Nagar Palika Parishad Damoh was formed with the responsibility to undertake the maintenance and operations of various civic amenities, including cleanliness, sanitation, water supply, street lights, parks, shopping areas, and other related services.
- The ULB's primary sources of funds include taxes, grants, loans, and fees.
- The financial statements have been prepared in accordance with the principles and procedures prescribed under the Madhya Pradesh Municipal Accounts Manual (MPMAM).

2. Significant Accounting Policies (See Section II for detailed policies)

- A summary of the significant accounting policies adopted by the ULB is provided in Section II.

3. Municipal Fund (Schedule B-1)

- This fund represents the accumulated amount of assets over liabilities as at year end 2024.
- Assets and liabilities were identified following a detailed compilation process, and the excess of assets over liabilities is treated as the closing balance of the Municipal Fund.
- Future adjustments for any omissions or errors in the valuation of assets or liabilities will be made in the Municipal Fund Account with due disclosure in the notes.

4. Earmarked Funds (Schedule B-2)

- Funds are appropriated or created for specific purposes or under specific schemes.
- ULB have Sanchit nidhi fund brought down from previous years.

5. Reserves (Schedule B-3)

- Assets built from grant funds (e.g., buildings, roads) are reflected in the Fixed Assets Schedule and the Balance Sheet, with the corresponding amount shown as "Grant against Fixed Assets".

6. Grants and Contributions (Schedule B-4 & 4A)

- Grants are a major source of funds, particularly for fixed assets

PARIDAR & ASSOCIATES FRN-012264C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

- Assets created out of specific grants are reduced from the grant amount, and assets received in the form of grants are shown at a nominal value of Rs. 1/-.
- Unutilized grants are treated as a liability.
- Grants received for specific revenue expenditure are recognized as income in the year the expenditure is charged.
- Grant Register is not completed during the financial year, hence utilization is made as per the available other financial data

7. **Loans (Schedule B-5 & B-6)**

- Loans are accounted in the financial statement with the amount received by the ULB.
- Loan Statement of HUDCO and Peyjal Yojana were not available hence, the closing balances are subject to confirmation.

8. **Fixed Assets, CWIP, and Depreciation (Schedule B-11)**

- Fixed assets are assets with a value of more than Rs. 5,000. Assets costing less than Rs. 5,000 are treated as expenses.
- Assets constructed during the year and approved for completion are transferred to Fixed Assets.
- Depreciation is provided using the straight-line method based on the useful life of the assets as prescribed under MPMAM.
- Full-year depreciation is provided for assets purchased/constructed before October 1st, and half-year depreciation is provided for those purchased/constructed on or after October 1st.
- Depreciation on the opening balance of assets is charged at full rates based on the useful life of the assets.

9. **Deposits (Schedule B-7 & B-8)**

- Deposits include amounts received as security, earnest money, or other refundable amounts in connection with contracts, supply agreements, service connections, or municipal facilities. These are recognized as liabilities until settled or forfeited in accordance with applicable terms and municipal laws. Forfeited deposits are recognized as income in the period of forfeiture.

10. **Investments (Schedule B-12 & B-13)**

- ULB invests surplus funds with financial institutions or banks.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

FRN-012264C
Chartered Accountants

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

- Interest earned on some investments is recognized as income in the year of accrual. Interest on few FDR's were recorded on maturity in the current year itself.
- Details of two FDR's were not made available during the year- SBI (1034) amount 611,881 and amount of other FDR is 1,078,462.

11. Stock/Stores (Schedule B-14)

- Stock of regularly used items is maintained, and the balances at year-end are carried forward. Stock is valued at the cost price at year end.

12. Debtors (Schedule B-15)

- Income from taxes and rentals is booked based on targets set by the revenue department.
- Unrecovered amounts are carried forward to the next year.

13. Cash and Bank Balance (Schedule B-17)

- Income is generally received in cash and deposited into bank accounts.
- There was no cash balance maintained by the ULB at year-end. However the cash at the year end is carry forward and deposited in bank in next year.
- Bank balances are reconciled, and a Bank Reconciliation Statement is prepared for the statements available.
- PFMS and Allahabad Bank statement was not available for the year.

14. Current Liabilities (Schedule B-7, B-8, B-9, B-10)

- Current liabilities represent obligations of the Urban Local Body (ULB) that are expected to be settled within a period of twelve months from the reporting date or within the operating cycle, whichever is longer.
- Payables to contractors and suppliers for works, goods, and services received during the year.
- Advances received from the public or other entities against services, works, or assets not yet rendered or delivered.
- Deposits pending adjustment, such as refundable advances or temporary credits in the nature of liabilities.
- Other current liabilities, including property tax refunds payable, unspent grants awaiting allocation, and any other short-term obligations.
- In Quarter 1 Income tax TDS was not deducted on the respective dates.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

& ASSOCIATES FRN-012264C Chartered Accountants

- Deduction records were kept on the actual payment basis of the deduction amount . Hence the party wise deduction could not recorded in the ERP system. The year end balance of all the deductions made during the year from vendor payment, are subject to verification.

15. Miscellaneous Assets Not Written Off (B-20)

- Any amount not payable or receivable is written off with the permission of the chief officer.

16. Income (IE-1 to IE-9)

- Income accounted on a due basis includes property taxes, water tax, rent, water supply charges, license fees, and other ascertainable income.
- Income accounted on a cash basis includes connection charges, license fees, uncertain income, permission fees, and assigned revenues.
- Income from Grants for Revenue Expenditure are booked as per the Expenditure done out of that grant fund.

17. Expenditure (IE-10 to IE-17)

Establishment Expenses

Salaries and Wages:

Salaries of all permanent and temporary staff involved in administrative functions (e.g., administrative officers, clerks, accountants, support staff).

Wages paid to daily wage or contract employees working in administrative roles.

Allowances:

Dearness Allowance (DA), House Rent Allowance (HRA), Medical Allowance, Travel Allowance

Employee Benefits:

Contributions to provident fund or pension schemes, Gratuity payments, Leave encashment, Medical insurance or other health benefits.

Administrative Expenditure

- This category covers the costs associated with the general management and administration of the ULB. It's essential for the day-to-day running of the organization.
- Office Expenses, Stationery and printing, Postage and communication, Telephone charges, Computer and IT expenses, Electricity and water for office buildings, Legal and Professional Charges, Fees paid to lawyers, auditors, consultants, Meeting Expenses, Insurance

Operation & Maintenance Expenditure

- This category includes the costs incurred in operating and maintaining the various services and infrastructure provided by the ULB. It's crucial for ensuring the continued delivery of public services.

PATHAK ASSOCIATES ★ FRN-012264C ★ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

- Maintenance of Infrastructure:
- Repair and maintenance of roads, bridges, and public buildings
- Maintenance of parks, gardens, and recreational facilities
- Maintenance of streetlights
- Maintenance of water supply and sewerage systems
- Operational Expenses for Services:
- Electricity and fuel costs for operating equipment (e.g., water pumps, vehicles)
- Chemicals and materials used in water treatment or sanitation
- Garbage collection and disposal expenses
- Expenses for operating public transport services (if applicable)
- Vehicle Maintenance:
- Fuel, repairs, and maintenance of ULB vehicles
- Equipment Maintenance:
- Repair and maintenance of machinery and equipment

Finance Charges

- This category consists of the expenses incurred by the ULB in connection with borrowing funds.

Interest on Loans, Interest paid on loans from banks, government agencies, or other sources, Interest on Debentures/Bonds, Interest paid to holders of municipal bonds (if issued), Bank Charges, Fees charged by banks for various service, Other Borrowing Costs.

Other Expenditure

- Grants and Subsidies:
- Payments made by the ULB to other organizations or individuals (e.g., grants to NGOs, subsidies for certain services)
- Expenses incurred in providing assistance during natural disasters
- Election Expenses
- Any other expenses that are not directly related to administration, operation & maintenance, or finance charges

PATIDAR & ASSOCIATES Chartered Accountants FRN-012284C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

FINANCIAL STATEMENT AND CASHBOOK RECONCILIATION STATEMENT ("FSCRS")

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR ASSOCIATES ★ FRN-012264C ★ Chartered Accountants

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

SIGNIFICANT ACCOUNTING POLICIES

1) **Basis of Accounting**
- The financial statements are prepared in accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM).
- The accrual basis of accounting is followed.

2) **Use of Estimates**
- The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities[1] and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting[2] period.

3) **Fixed Assets and Depreciation**
- Fixed assets are recognized at cost.
- Assets with a value of more than Rs. 5,000 are capitalized.
- Depreciation is provided using the straight-line method over the useful life of the assets as per MPMAM.
- Full-year depreciation is charged for assets acquired before October 1st, and half-year depreciation is charged for assets acquired on or after October 1st.

4) **Grants and Contributions**
- Grants are accounted for as per the MPMAM guidelines.
- Grants related to specific assets are adjusted against the asset's value.
- Unutilized grants are treated as liabilities.

5) **Revenue Recognition**
- Taxes and rentals are recognized on a due basis.
- Other income is recognized on a cash basis.

6) **Expenditure Recognition**
- Expenditure is recognized on an accrual basis.
- Employee benefits are recognized when due.

7) **Investments**
- Investments are recorded at cost.

8) **Stock/stores accounting and valuation**
- Stock is recorded on the basis of receipt and issued of material. Generally, the material is purchased when requisition is received from the internal departments of the ULB, and issued immediately. The Inventory is valued at cost price at year.

9) **Cash and Cash Equivalents**
- Cash and cash equivalents include cash in hand and bank balances.

PATIDAR & ASSOCIATES ★ FRN-012264C ★ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

Nagar Palika Parishad Damoh
Receipt & Payment
1-April-2023 to 31-March-2024

Receipts	Amount	Payments	Amount
Opening Balance	89,794,853.76	**Establishment Expenses**	
Tax Revenue		Employee Liabilities-Salaries	108,233,541.00
Receivable Property Tax-Current Year	8,559,894.00	Employee Liabilities-Wages	33,964,324.00
Receivable Property Tax-Previous Year	4,124,012.00	Employee Liabilities-Pension	591,688.00
Receivable Samekit Kar-Current Year	493,432.00	Recoveries Payable-GPF Deduction Others	1,812,461.00
Receivable Samekit Kar-Previous Year	1,413,992.00	Recoveries Payable-EPF Nigam Employees	11,045,866.00
Receivable Education Cess-Current Year	838,994.00	Employee-Dar Credit	795,530.00
Receivable Education Cess-Previous Year	2,284,441.00	Remuneration & Fee-Councillor	1,492,000.00
Receivable Urban Development Cess-Current Year	495,839.00	Arrears Salary	1,967,260.00
Receivable Urban Development Cess-Previous Year	1,208,644.00	Vehicle Allowance	1,350.00
		Medical Allowance	68,110.00
Assigned Revenues & Compensation		Other Allowance	33,000.00
Stamp Duty on Transfer of Properties	5,733,860.00	Death Cum Retirement Benefit	473,781.00
Compensation-Octroi	127,747,536.00	Leave Encashment	2,179,010.00
Compensation- In Samekit Anudhan	3,588,000.00		
		Administrative Expenses	
Rental Income from Municipal Properties		Water Expenese	1,890.00
Receivable Rent-Current Year	6,366,261.00	Web,Internet Expense	109,184.00
Rent-Market	78,710.00	Newspepar	102,500.00
Rent-Community Hall	130,000.00	Printing Expenses	203,896.00
Rent-Other	100,000.00	Stationery Expense	440,580.00
Mutation Fee	395,610.00	Travel & Conveyance-Staff	69,614.00
Rent-Playground	92,500.00	Insurance-Vehicle	48,027.00
Rent-Slaughter House	4,100.00	Audit Fee-Govt. Audit	76,700.00
Shop Premium	34,091.00	Audit Fee-Certification	1,000,000.00
Rent-Lease of Land	89,604.00	Legal Fee	127,500.00
Lease Rentals	340,901.00	License Fees/ Renewal of License	56,037.00
Lease Rent-Pond	39,255.00	Consultancy Fee & Charge	268,755.00
		Other Professional Fees	18,000.00
Fees & User Charges		Detailed Project Report (DPR)	41,180.00
Receivable Water Tax-Current Year	585,115.00	Advertisement Expense	1,456,012.00
Receivable Water Tax-Previous Year	2,548,420.00	National Festival Celeberation Expense	111,311.00
Receivable User charges-Current Year	993,605.00		
Receivable User charges -Previous Year	1,937,523.00	**Operations & Maintenance**	
Registration Fee-Labour	21,475.00	Bulk Purchase-Raw Water	94,900.00
License Fee-Other	3,400.00	Bulk Purchase-Power and Fuel	16,263,136.00
Permission Fee-SWM under Building Permission	310.00	Bulk Purchase-Power and Electricity	1,619,095.00
Fee-Copy of Certificate/Extract	40.00	Bulk Purchase-Sanitation/Conservancy Material	5,015,457.00
Penalty & Fine-Other	176,871.00	Bulk Purchase-Engineering Stores	21,650.00
Fee-Miscellaneous	113,555.00	Bulk purchase-Electrical store	253,946.00
Connection Charges-Water Supply	1,160,325.00	Bulk Purchase-Others	2,793,496.00
Fee-RTI Act	2,390.00	Hire Charges-Machinery	265,774.00
User Charges-Septic Tank Cleaning	116,200.00	Hire Charges-Vehicle	2,137,871.00
User Charges-Funeral Van (Hearse)	7,900.00	Hire Charges-Tent	1,512,777.00
User Charges-Pay & Use Toilets	29,000.00	R & M-Concrete Road	353,132.00
User Charges-Water Supply by Tanker	1,400.00	R & M-Metalled Road (Bitumen)	188,100.00
User Charge-Fire Extinguishing	43,300.00	R & M-Other Road	167,304.00
User Charge-Others	34,100.00	R & M-Causeway/Culvert	81,987.00
Entry Fee-Others	90,000.00	R & M-Open Drain	87,662.00
Charges - Water disconnection	1,850.00	R & M-Waterways	1,881,561.00
		R & M-Water Dist.Pipeline	4,032,201.00
Sale & Hire Charges		R & M-Water-Hand Pump	165,914.00
Sale-Others	5,900.00	R & M-Public Light Others	114,202.00
Sale-Tender	899,452.00	R & M-Public Light-High Mast	97,667.00
Sale-Ration Card & Other forms	2,520.00	R & M-Public Light-LED	12,000.00
		R & M-Plant & machinery	59,143.00
Income from Investments		R & M-Fogging Machine	371,057.00
Interest-Fixed Deposits	516,548.00	R & M-Park,Nurseries & Garden	2,292,157.00
Interest-Saving Bank Account	745,089.00	R & M-Lakes & Ponds	96,033.00
		R & M-Playground & Stadium	143,927.00
Other Income		Painting Expenses	634,147.00
Misc. Income	3,974,556.00	R & M-Public Convenience / Toilets	442,998.00
		R & M-Street Lights	1,694,395.00
Grants,Contribution for specific purposes		R & M-Building Office	179,460.00
Grants-Central Govt.		R & M-Building Community	271,741.00
Grant-15th Central Finance Comm	46,102,265.00	R & M-Building-Temple	30,587.00
Grant- GoI-AMRUT	309,950.00	R & M-Boundry Wall & Fencing	593,746.00
Grant for SDRF	17,338,000.00	R & M-Other Structures	351,535.00
		R & M-Truck	936,728.00

मुख्य नगर पालिका अधिकारी

PATIDAR & ASSOCIATES
FRN- 012264C
Chartered Accountants

Grants-State Govt.		R & M-Tanker	
Grant GoMP-State Finance Commission	61,327,000.00	R & M-Fire Tender	
Grant GoMP-Road Development	19,886,499.00	R & M-Tractor	
Grant GoMP-Mulbhoot	29,244,833.00	R & M-Vehicle Others	[illegible]
Mahila & Bal Vikash	3,590,400.00	R & M-Partition	71,540.00
Grant GoMP-Kayakalp	11,500,000.00	R & M-Computer	110,584.00
MLA LAD Fund	9,517,273.00	R & M-Photocopier	62,976.00
Grant GoMP-CM Urban Drinking Water Scheme	3,578,806.00	R & M-CC TV system	61,507.00
Grant-GoMP Others	5,638,599.00	R & M-Fan	17,640.00
		R & M-JCB	18,810.00
Recoveries payable		R & M-Motor Pump	87,800.00
Recoveries Payable- Service Output GSTR1	598,709.00	R & M Statue	51,964.00
		O & M-Garbage & Clearance Expenses	1,334,388.00
Investments-General Fund		O & M-Cleaning by Private Agencies (Outsourced)	21,494,904.00
Central Government Securities		O & M-River Conservation	165,330.00
FDR	5,000,000.00	O & M-Others	8,893,361.00
FDR	8,000,000.00		
FDR Allahabad 09564	46,539.00	**Interest & Finance Charges**	
FDR Allahabad 81084	82,486.00	Bank Charges	3,620.52
Loans, Advances and Deposits		**Programme Expenses**	
Advance-Miscellaneous	8,545.00	Election Expenses	150,870.00
		MLA Election Expense	507,163.00
		Own Programme	2,235,942.00
		Revenue Grants, Contribution and Subsidies	
		SBM-Information and Communication & Education	495,658.00
		Secured Loans	
		Mukhya Mantri Payjal Yojna	46,000.00
		Loan-HUDCO-Secured	480,032.00
		Deposits Received	
		Security Deposit	2,114,854.00
		Recoveries payable	
		Recoveries Payable-Profession Tax Deduction	457,418.00
		Recoveries Payable-Labour Tax Deduction	202,696.00
		Recoveries Payable-Royalty Deduction	1,100,651.00
		Recoveries Payable-TDS on Employees	465,185.00
		Recoveries Payable-TDS on Contractors	2,614,898.00
		Recoveries Payable-GST-TDS @2%	1,937,349.00
		Fixed Assets	
		Public Light Fitting-High Mast	199,749.00
		Public Light Fitting-LED	8,000.00
		Carts	1,645,693.00
		Motor Pump	323,400.00
		Air Conditioner	186,548.00
		Computer	210,127.00
		Photo-Copier	22,442.00
		Water Cooler	8,968.00
		Chair	48,710.00
		Table	631,680.00
		Almirah	18,240.00
		Fan	17,758.00
		Furniture & Fixtures-Other	46,060.00
		Capital Work-in-Progress	
		CWIP Grant-Waterways	3,507,550.00
		Building Community Hall	2,078,050.00
		Building Boundary Wall	537,535.00
		Building Public /Community Toilets	823,051.00
		Building Teen Shed	518,604.00
		Building Burial /Cremation	87,327.00
		Building Chabutra	1,356,734.00
		Road & Bridge Concrete Road	10,087,067.00
		Road & Bridge Daamhar/Bitumen Road	25,598,140.00
		Road & Bridge Culvert	2,048,785.00
		Paving Blocks work	7,684,650.00
		Drain-Open	6,003,638.00
		Water-Overhead Tank (OHT)	78,747.00
		SWM MRF Center	92,695.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

		Central Government Securities	
		FDR 1196	5,000,000.00
		FDR 3001	2,338,000.00
		FDR 4655	5,000,000.00
		FDR 9930	5,000,000.00
		Loans, Advances and Deposits	
		Advance-Salary	20,000.00
		Closing Balance	150,761,448.24
Total	489,765,277.76	Total	489,765,277.76

For Nagar Palika Parishad Damoh
Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

For Nagar Palika Parishad Damoh
Accountant
लेखापाल
नगर पालिका परिषद
दमोह

PATIDAR & ASSOCIATES
FRN-
012264C
Chartered Accountants

NAGAR PALIKA PARISHAD DAMOH
BANK RECONCILIATION STATEMENT
FY 2023-24

SR. NO	NAME OF BANK	ACCOUNT NO.	CLOSING CASH BOOK BALANCE	CLOSING BANK BOOK BALANCE	DIFFERENCE
1	ICICI	861	1,590,732.00	3,403,381.00	(1,812,649.00)
2	IND	5452	1,487,545.00	14,994,853.45	(13,507,308.45)
3	ICICI	723	(1,112,847.00)	61,745.70	(1,174,592.70)
4	IND	246	71,211.48	71,211.61	(0.13)
5	SBI	908	13,149,058.00	13,701,303.85	(552,245.85)
6	AXIS	3620	(8,785,037.00)	42,209.00	(8,827,246.00)
7	HDFC	6641	1,819,471.00	10,772,289.80	(8,952,818.80)
8	SBI	3324	120,968,430.00	88,629,628.24	32,338,801.76
9	Allahabad Bank	4542	13,507,308.00	-	13,507,308.00
10	BOB	6826	(6,558,021.00)	-	(6,558,021.00)
11	BOB	276	638,563.00	-	638,563.00
12	HDFC	6282	10,412,296.76	-	10,412,296.76
13	Amrut Yojana	7663	995,778.00	-	995,778.00
14	NULM	5751	23,169.00	-	23,169.00
15	Sambal Yojana	895	237,393.00	-	237,393.00
16	Union Bank	4590	2,316,398.00	-	2,316,398.00
	Total		150,761,448.24	131,676,622.65	19,084,825.59

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

FRN-012264C Chartered Accountants

	861	
ICICI		
Opening balance	1,514,942.00	
As per cashbook	3,327,591.00	
As per bank		-1,812,649.00
Difference		
	Date	Amount
		3,403,381.00
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		1,590,732.00
Closing cashbook balance		1,590,732.00
	Difference	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES ★ Chartered Accountants ★ FRN- 012264C

INDIAN BANK		
	5452	
Opening balance		
As per cashbook		
As per bank	-	
Difference	13,507,308.45	
		-13,507,308.45
Closing bank balance	Date	Amount
		14,994,853.45
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		1,487,545.00
		1,487,545.00
Closing cashbook balance	Difference	-

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

ICICI	723	
Opening balance		
As per cashbook	-35,706.00	
As per bank	1,138,886.70	
Difference		-1,174,592.70
	Date	Amount
Closing bank balance		61,745.70
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-1,112,847.00
Closing cashbook balance		-1,112,847.00
	Difference	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

INDIAN BANK	246	
Opening balance		
As per cashbook	46,280.00	
As per bank	46,280.13	
Difference		-0.13
	Date	Amount
Closing bank balance		71,211.61
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		71,211.48
		71,211.48
Closing cashbook balance	Difference	-

PATIDAR & ASSOCIATES Chartered Accountants FRN 012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

	908	
SBI		
Opening balance		
As per cashbook	16,827,084.00	
As per bank	17,069,745.85	
Difference		-242,661.85
	Date	Amount
Closing bank balance		13,701,303.85
Less:		
Amount paid as per cashbook but not as per bank		
conta	28/03/2024	309,584.00
		309,584.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		13,149,058.00
Closing cashbook balance		13,149,058.00
	Difference	-

PATIDAR & ASSOCIATES ★ Chartered Accountants ★ FRN-012264C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

AXIS BANK		
	3620	
Opening balance		
As per cashbook		
As per bank	6,321,215.00	
Difference	15,838,009.00	
		-9,516,794.00
Closing bank balance	**Date**	**Amount**
		42,209.00
Less:		
Amount paid as per cashbook but not as per bank		
Advertisement exp	19/05/2023	5,000.00
		5,000.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
NEFT	04/05/2023	659,548.00
NEFT	17/08/2023	35,000.00
		694,548.00
		-8,785,037.00
		-8,785,037.00
Closing cashbook balance	**Difference**	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र.)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

	6641	
HDFC		
Opening balance	-3,111,452.00	
As per cashbook	14,915,602.80	
As per bank		-18,027,054.80
Difference		
	Date	**Amount**
Closing bank balance		10,772,289.80
Less:		
Amount paid as per cashbook but not as per bank		
paving block	26/05/2023	558.00
R&M tractor	19/07/2023	10.00
consultancy fees & charges	24/08/2023	300.00
paving block	04/08/2023	1.00
R&M open drain	09/08/2023	18,870.00
printing exp	09/08/2023	17,955.00
R&M public convenience toilet	17/10/2023	165,573.00
bulk purchase power and fuel	05/12/2023	4.00
swm mrf center	29/12/2023	92,695.00
bulk purchase sanitation	26/02/2024	92,340.00
bank charges	28/03/2024	582.00
		388,888.00
Less:		
Amount received as per bank but not in cashbook		
NEFT	05/04/2023	8,905.00
NEFT	23/05/2023	500,000.00
NEFT	16/06/2023	16,734.00
NEFT	07/07/2023	94,694.00
NEFT	14/07/2023	1,780.00
NEFT	09/08/2023	3.00
NEFT	01/09/2023	2.00
NEFT	05/09/2023	9,033.00
NEFT	21/09/2023	5,660.00
NEFT	21/09/2023	30,454.00
NEFT	05/10/2023	1,190.00
NEFT	27/10/2023	8,016.00
NEFT	29/11/2023	30.00
NEFT	01/01/2023	5,025.00
NEFT	04/03/2024	20,566.00
NEFT	15/03/2024	224,409.00
NEFT	20/03/2024	78,829.00
NEFT	20/03/2024	16,207.00
NEFT	30/03/2024	7,060.00
NEFT	31/03/2024	15,552.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

Add:		1,044,149.00
Amount received as per cashbook but not in bank		
Receipt		
Receipt	20/09/2023	18,861.00
Receipt	03/10/2023	65,482.00
Receipt	16/10/2023	2,580.00
Receipt	10/11/2023	93,533.00
Receipt	07/02/2024	13,468.00
Receipt	04/03/2024	38,451.00
Receipt	06/03/2024	8,324.00
Receipt	12/03/2024	29,277.00
Receipt	13/03/2024	36,969.00
Receipt	15/03/2024	269,647.00
Receipt	20/03/2024	260,862.00
Receipt	21/03/2024	38,256.00
Receipt	22/03/2024	46,567.00
Receipt	28/03/2024	183,356.00
Receipt	31/03/2024	7,721.00
		1,113,354.00
Add:		
Amount paid as per bank but not in cashbook		
drawer signature differs	04/04/2023	3,590,400.00
funds insufficient	06/04/2023	8,905.00
cmo nagar palika	06/05/2023	1,022,912.00
bank charges	10/05/2023	118.00
cmo nagar palika	10/05/2023	94,200.00
bank charges	31/05/2023	118.00
NEFT	08/06/2023	12,844.00
NEFT	19/06/2023	8,076.00
NEFT	19/06/2023	6,922.00
NEFT	19/06/2023	8,076.00
sanchit nidhi	21/06/2023	300,000.00
NEFT	01/07/2023	17,955.00
NEFT	01/07/2023	18,870.00
NEFT	01/07/2023	90,031.00
NEFT	10/07/2023	94,694.00
Excess	31/07/2023	270.00
cmo nagar palika	11/08/2023	672,987.00
fund insufficient	17/08/2023	12,033.00
bank charges	31/08/2023	118.00
bank charges	18/09/2023	118.00
dd issue	29/09/2023	100.00
NEFT	07/10/2023	499,488.00
NEFT	07/10/2023	93,033.00
NEFT	18/10/2023	96,033.00
NEFT	05/01/2024	719.00
NEFT	19/01/2024	38,298.00
NEFT	24/01/2024	377,802.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES Chartered Accountants FRN-012264C

NEFT	24/01/2024	350,369.00
NEFT	31/01/2024	150,174.00
NEFT	05/02/2024	317,900.00
NEFT	27/02/2024	19,800.00
NEFT	27/02/2024	26,604.00
NEFT	27/02/2024	99,028.00
NEFT	05/03/2024	18,050.00
NEFT	12/03/2024	29,318.00
NEFT	12/03/2024	10,616.00
NEFT	13/03/2024	19,553.00
NEFT	14/03/2024	478,193.00
NEFT	14/03/2024	5,586.00
NEFT	14/03/2024	5,793.00
NEFT	14/03/2024	6,000.00
NEFT	14/03/2024	5,586.00
NEFT	15/03/2024	336,271.00
NEFT	15/03/2024	281,876.00
NEFT	15/03/2024	100,919.00
NEFT	15/03/2024	9,275.00
NEFT	15/03/2024	9,275.00
NEFT	15/03/2024	9,275.00
NEFT	15/03/2024	9,275.00
NEFT	26/03/2024	24,115.00
NEFT	26/03/2024	1,487.00
NEFT	26/03/2024	1,487.00
NEFT	26/03/2024	1,487.00
NEFT	26/03/2024	1,487.00
		9,393,919.00
		1,819,471.00
Closing cashbook balance		**1,819,471.00**
	Difference	**-**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

sbl		
Opening balance	3324	
As per cashbook		
As per bank	46,659,606.00	
Difference	15,453,327.68	
		31,206,278.32
Closing bank balance	Date	Amount
		88,629,628.24
Less:		
Amount paid as per cashbook but not as per bank		
salary	5-Apr-23	2,149,808.00
CC TV SYSTEM	12-Apr-23	144,728.00
Employee Liabilities-Salaries	1-May-23	314,859.00
Employee Liabilities-Wages	3-May-23	1,556,535.00
R & M-Park,Nurseries & Garden	24-May-23	64,903.00
Hire Charges-Vehicle	29-May-23	39,204.00
Employee Liabilities-Salaries	2-Jun-23	491,223.28
Employee Liabilities-Wages	6-Jun-23	43,184.00
O & M-Cleaning by Private Agencies (Outsourced)	21-Jun-23	96,034.00
Employee Liabilities-Salaries	25-Jul-23	3,050.00
Security Deposit	31-Jul-23	2,560.00
SALARY	9-Aug-23	1,385,553.00
ARREARS SALARY	10-Aug-23	58,383.00
WAGES	14-Aug-23	229,397.00
MISC	1-Aug-23	300,000.00
employee dar credit	16-Aug-23	67,154.00
fuel	17-Aug-23	58,993.00
O&M cleaning by private agencies	21-Aug-23	301,219.00
own programme	22-Aug-23	82,343.00
gpf	28-Aug-23	92,572.00
fuel	29-Aug-23	277,418.00
security deposit	31-Aug-23	200,714.00
SALARY	25-Sep-23	1,314,332.00
fuel purchase	9-Oct-23	592,555.00
wages	10-Nov-23	886,025.00
Drain open	22-Dec-23	159,308.00
salary	14-Dec-23	549,547.00
remuneration fee councillor	15-Dec-23	667,767.00
wages	19-Dec-23	294,326.00
R&M waterway	31-Jan-24	2.00
salary	18-Jan-24	2,478,312.00
O&M cleaning by private agencies	4-Jan-24	333,269.00
own programme	31-Jan-24	79,800.00
own programme	12-Feb-24	10,000.00
salary	15-Feb-24	2,460,329.00
gpf	16-Feb-24	470,304.00
misc	29-Feb-24	458,999.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

& ASSOCIATES FRN-012264C Chartered Accountants

	20-Mar-24	1,460.00
	11-Mar-24	50.00
EPF	13-Mar-24	1,470,231.00
GSTR1	7-Mar-24	37,802.00
salary	14-Mar-24	382,795.00
paving block	19-Mar-24	70,535.00
wages	20-Mar-24	768,385.00
paving block	22-Mar-24	1,201,333.00
salary	28-Mar-24	7,917,346.00
salary		
misc		**30,564,646.28**
Less:		
Amount received as per bank but not in cashbook	20-May-23	116,618.00
Transfer	3-Jul-23	3,935.00
Transfer	31-Aug-23	17,629.00
NEFT	21-Oct-23	11,449.00
NEFT	23-Oct-23	7,000.00
NEFT	3-Nov-23	93,580.00
NEFT	7-Nov-23	17,104.00
NEFT	16-Dec-23	116,800.00
NEFT	18-Jan-24	944.00
NEFT	1-Feb-24	13,312.00
NEFT	7-Mar-24	18,346.00
NEFT	7-Mar-24	10,800.00
NEFT	6-Mar-24	500.00
NEFT	31-Mar-24	45,147.00
exess		
		473,164.00
Add:		
Amount received as per cashbook but not in bank		
SBI 55908 MLA	29-May-23	17,629.00
Suspense	16-Jun-23	16,734.00
Misc. Income	14-Jul-23	1,780.00
RECEIPT	5-Sep-23	9,033.00
RECEIPT	21-Sep-23	36,114.00
receipt	5-Oct-23	1,190.00
receipt	10-Oct-23	26,270.00
receipt	26-Oct-23	22,949.00
receipt	1-Nov-23	10.00
receipt	21-Dec-23	60.00
receipt	20-Dec-23	3,872.00
contra	2-Jan-24	12,433.00
contra	4-Jan-24	18,154.00
contra	5-Jan-24	4,565.00
receipt	18-Jan-24	20,370.00
receipt	1-Feb-24	13,312.00
receipt	9-Feb-24	3,905.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

receipt	13-Feb-24	54,939.00
contra	28-Mar-24	313,519.00
receipt	6-Mar-24	6,320.00
receipt	7-Mar-24	58,301.00
		-
Add:		**641,459.00**
Amount paid as per bank but not in cashbook		
transfer	5-Apr-23	10,909,515.00
transfer	6-Apr-23	753,759.00
transfer	10-Apr-23	1,261,746.00
transfer	11-Apr-23	288,814.00
transfer	12-Apr-23	144,728.00
transfer	13-Apr-23	5,950.00
Transfer NEFT UTR No:SBIN523121512589-Badri Prasad	1-May-23	69,282.00
Transfer NEFT UTR No:SBIN423129765860-Sachin Mish	9-May-23	57,033.00
Transfer	16-May-23	8,075.00
Transfer	19-May-23	116,618.00
Transfer NEFT	8-Jun-23	27,484.00
Debit As Per List	9-Jun-23	161,272.00
Debit	16-Jun-23	249,824.72
Transfer To Talash Paroche	20-Jun-23	7,835.00
Debit Salary	25-Jul-23	68,167.00
NEFT	1-Aug-23	91,568.00
NEFT	9-Aug-23	116,800.00
NEFT	10-Aug-23	53,888.00
NEFT	14-Aug-23	30,867.00
NEFT	16-Aug-23	165,403.00
NEFT	17-Aug-23	336,186.00
NEFT	22-Aug-23	759,159.00
NEFT	28-Aug-23	92,572.00
NEFT	29-Aug-23	277,418.00
exess	31-Aug-23	4,675.00
NEFT	1-Sep-23	182,874.00
NEFT	11-Sep-23	17,940.00
NEFT	25-Sep-23	412,313.00
NEFT	27-Sep-23	947,524.00
NEFT	18-Oct-23	402,921.00
NEFT	19-Oct-23	113,200.00
NEFT	20-Oct-23	2,864,300.00
NEFT	21-Oct-23	266,937.00
NEFT	23-Oct-23	131,901.00
NEFT	7-Oct-23	4,448.00
NEFT	6-Nov-23	93,698.00
NEFT	7-Nov-23	273,722.00
NEFT	9-Nov-23	5,213.00
NEFT	10-Nov-23	440,520.00
NEFT	11-Nov-23	117,872.00
NEFT	13-Nov-23	56,148.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN-012264C
Chartered Accountants

NEFT	19-Dec-23	937.00
NEFT	14-Dec-23	484,455.00
NEFT	15-Dec-23	233,600.00
NEFT	16-Dec-23	279,059.00
NEFT	20-Dec-23	286,859.00
NEFT	14-Dec-23	25,200.00
NEFT	21-Dec-23	79,047.00
NEFT	22-Dec-23	159,308.00
NEFT	20-Dec-23	116,800.00
NEFT	14-Dec-23	264,877.00
NEFT	15-Dec-23	20,000.00
NEFT	18-Jan-23	73,929.00
NEFT	4-Jan-24	291,372.00
NEFT	17-Jan-24	255,760.00
NEFT	23-Jan-24	29,411.00
NEFT	1-Feb-24	157,999.00
NEFT	9-Feb-24	344,743.00
NEFT	9-Feb-24	358,130.00
NEFT	15-Feb-24	494,471.00
NEFT	16-Feb-24	95,304.00
NEFT	17-Feb-24	385,800.00
NEFT	19-Feb-24	1,918,557.00
NEFT	26-Feb-24	94,050.00
NEFT	7-Mar-24	108,337.00
NEFT	13-Mar-24	233,367.00
NEFT	14-Mar-24	165,351.00
NEFT	20-Mar-24	966,819.00
	25-Mar-24	1,215,163.00
		31,528,874.72
Closing cashbook balance		**120,968,430.00**
		120,968,430.00
	Difference	-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह (म.प्र)

PATIDAR & ASSOCIATES
FRN 012204C
Chartered Accountants

Nagar Palika Parisad Damoh

Cashbook & Financial Statement Balance Reconciliation Statement FY 2023-24

CB Opening		49,498,826.00	
Tally Opening		63,340,971.00	-13,842,145.00
Closing Tally balance	Date		127,884,870.00
Less: Amount in receipt side of tally & not in cashbook			
Totaling mistake		09/22/2023	360.00
Totaling mistake		10/09/2023	26,270.00
Totaling mistake		10/25/2023	22,949.00
Totaling mistake		12/19/2023	12,786.00
Totaling mistake		01/02/2024	12,433.00
Totaling mistake		01/04/2024	18,154.00
Totaling mistake		01/17/2024	4,565.00
Totaling mistake		01/18/2024	19,435.00
Totaling mistake		02/12/2024	58,844.00
Totaling mistake		02/29/2024	61,672.00
Totaling mistake		03/07/2024	34,975.00
Totaling mistake		03/28/2024	10.00
Totaling mistake		03/28/2024	18,116.00
			290,569.00
Add: Amount in Receipt side of CB & not in tally			
			-
Less: Amount in payment side of CB & not in tally			
			-
Add: Amount in payment side of tally & not in CB		07/10/2023	200,000.00
Totaling mistake		10/20/2023	162,235.00
Totaling mistake		12/29/2023	14,964.00
Totaling mistake		03/31/2024	15,638.00
Totaling mistake		03/31/2024	61,672.00
Totaling mistake			
Totaling mistake			
			454,509.00
Carry forward error			-
			114,206,665.00
Closing CB balance			

PATIDAR & ASSOCIATES ★ FRN 012264C ★ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिजद दमोह (म.प्र)