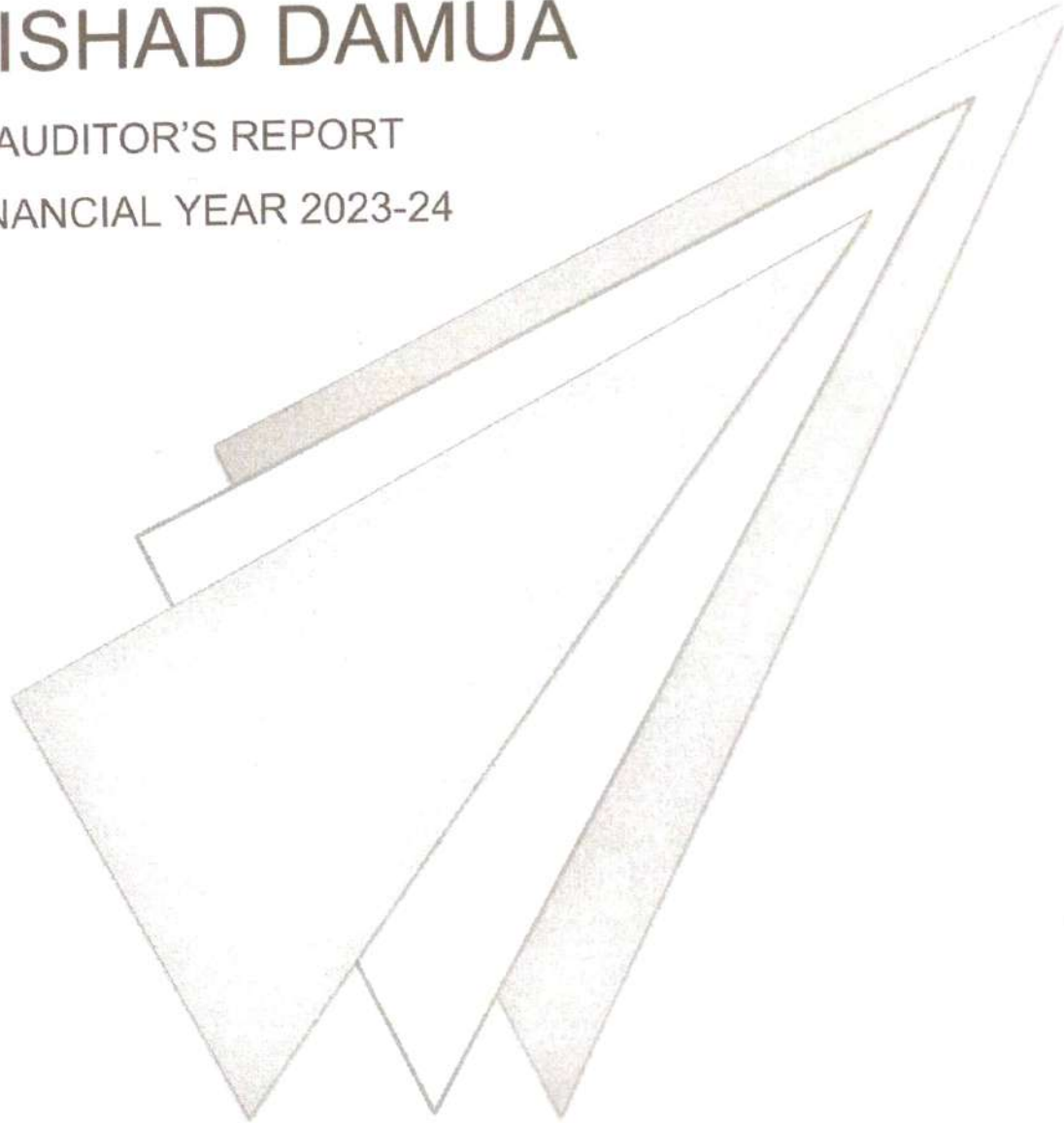


NAGAR PALIKA PARISHAD DAMUA

AUDITOR'S REPORT
FINANCIAL YEAR 2023-24



AUDITORS:
GCV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS



GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandhi Ganj Nai Abadi Chhindwara M.P.

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA PARISHAD DAMUA

❖ Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD DAMUA ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

❖ Management's Responsibility for the Financial Statements

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

❖ 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 CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical



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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.

❖ 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 annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

❖ Basis for Qualified Opinion

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

❖ Emphasis of Matters

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

- I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- II. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.
- III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.





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IV. Non verification of statutory dues, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

❖ **We further report that**

- I. 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;
- II. 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.
- III. The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- V. 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.
- VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- VII. 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'.

Date: 16/09/2024

UDIN: 24433994BKEBXU5635

For GCV & Associates LLP
Chartered Accountants



CA Vishal Sahu
(Partner)
MRN – 433994

C.M.U.

Municipal Council Damua
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AUDIT PARA REPORTING

FINANCIAL YEAR 2023-24

GCV & ASSOCIATES LLP, CHARTERED ACCOUNTANTS NAGAR PALIKA PARISHAD DAMUA

<u>S. NO.</u>	<u>DESCRIPTION</u>	<u>OBSERVATION IN BRIEF</u>	<u>SUGGESTIONS</u>
2	Parameter : 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	Grant and scheme fund register should be prepared to trace the movement of funds and check any diversion.
3	Parameter : 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	Parameter : Audit of FDR/TDR		
	Verify fixed deposits and term deposits and their maintenance	NA	NA.
5	Parameter : Audit of Tenders and Bids		
	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.





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6	Parameter : 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 and loan register should be maintained and balanced regularly with its Utilization Certificate.
7	Parameter: 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		
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).		
	8,45,18,831.00 / 4,18,35,748.00 : 202.03%		
	Percentage of Capital expenditure wrt Total expenditure.		
	4,12,82,332.00 / 12,58,01,163.00 : 32.82%		
9	Parameter: Whether all the temporary advances have been fully recovered or not.		
		NA	NA
10	Parameter : Whether bank reconciliation statements is being regularly prepared		
		BRS prepared by the ULB	Bank wise balancing should be done in cashbook.


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Annexure 'I'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PALIKA PARISHAD DAMUA ("the ULB")

We have audited the internal financial controls over financial reporting of ("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.


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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, 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:

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



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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.

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:

-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

-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.

-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.

-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.


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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.

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 GCV & Associates LLP
Chartered Accountants



CA Vishal Sahu
(Partner)
MRN – 433994

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Annexure 'II'

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.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. The receipts under various sources such own revenue, assigned revenues and compensations and grants were recorded by the ULB in cashbook & summarised in the receipt and payment statement. However, the amount under miscellaneous income was not clarified by the ULB as to what is the nature of this receipts.

- 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 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 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 and we have noticed totalling and balancing issues. At some pages in the cashbook only amount was written without any narrations. Also, 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.


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- 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. No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.

In case of Water Tax- Levy of interest on late payment has not been approved by parishad. Register was not duly certified by the person in charge. List of few pendency's of taxes from long time has been listed below:

Ward No	Name	Due since	Amount
10	Harish	2010-11	9,672.00
10	Sachin	2013-14	7,440.00
10	Shri Krishna	2019-20	3,840.00
10	Karnel Singh	2020-21	2,457.00

In case of Property Tax- Levy of interest on late payment has not been approved by parishad. Register was not duly certified by the person in charge. List of few pendency's of taxes from long time has been listed below:

Ward No	Name	Due since	Amount
7	Sajid	2020-21	26,054.00
8	BSNL Office	2022-23	18,138.00
10	Harun Ali	2013-24	17,008.00
10	Saraswati shishu mandir	2016-17	86,700.00
10	Devisingh	2012-13	17,878.00
10	Parsya	2013-14	34,914.00

In case of Shop Rent- Register was not prepared as per MPMAM format and also not certified by the person in charge. List of few pendency's of taxes from long time has been listed below:

Shop No	Name	Amount
10	Kundan Lal	15,255.00
4	Vimla Badgujar	39,140.00
2+3	Nanak Singh	16,860.00

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.





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- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. Deductions was not recorded on vouchers instead written in note sheet. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

Totalling and balancing issues were noticed in the course of verification of cashbook entries. The guidance has been provided to the accountant in this respect. Few high value entries are provided here below:

Date	Vch Type	Remark.	Amount
22-Mar-24	Payment	SDRF Grant not taken in totalling	75,00,000.00
30-Oct-23	Payment	Sanjeevni grant not taken in totalling	5,08,662.00
01-Dec-23	Payment	Sanjeevni grant not taken in totalling	4,95,230.00
31-Jul-23	Payment	Totalling mistake	2,00,000.00
03-Jul-23	Payment	Totalling mistake	1,00,000.00
12-Dec-23	Payment	Totalling mistake	94,511.00
14-Nov-23	Payment	Totalling mistake	91,610.00
23-Nov-23	Payment	Totalling mistake	91,600.00
22-Mar-24	Payment	Totalling mistake	62,000.00
19-Jul-23	Payment	Totalling mistake	56,000.00
06-Dec-23	Payment	Totalling mistake	55,000.00
06-Feb-24	Payment	Totalling mistake	50,000.00
18-Mar-24	Payment	Totalling mistake	50,000.00





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26-Jun-23	Payment	Totalling mistake	49,500.00
27-Jun-23	Payment	Totalling mistake	49,500.00
05-Sep-23	Payment	Totalling mistake	44,000.00
26-Feb-24	Payment	Totalling mistake	40,000.00
15-Mar-24	Payment	Totalling mistake	37,836.00
29-Nov-23	Payment	Totalling mistake	30,998.00
12-Sep-23	Payment	Totalling mistake	30,000.00
12-Feb-24	Payment	Totalling mistake	30,000.00
15-Feb-24	Payment	Totalling mistake	30,000.00
09-Oct-23	Payment	Totalling mistake	25,000.00
26-Sep-23	Payment	Totalling mistake	19,574.00
25-Oct-23	Payment	Totalling mistake	19,000.00
13-Sep-23	Payment	Totalling mistake	15,000.00
12-Mar-24	Payment	Totalling mistake	15,000.00
10-Oct-23	Payment	Totalling mistake	13,000.00
25-Aug-23	Payment	Totalling mistake	12,000.00
11-Sep-23	Payment	Totalling mistake	10,000.00
24-Jan-24	Payment	Totalling mistake	10,000.00
06-Oct-23	Receipt	Totalling mistake	6,000.00
21-Jun-23	Receipt	Totalling mistake	869.00

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 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.


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- 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. We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
- 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 CMO.
No such instances were noticed during the test check of such entries conducted by us.
- 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 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.
As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not provided


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Fixed Asset Registers, Grant register, Security Deposit Registers, Stock Registers, Loan Registers, as prescribed under MP MAM.

- 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 CMO.

As stated in point no. 1 above, as the store register are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As explained by the ULB, there are no advances during the year. 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 is provided to us and attached with this report. Bank wise balancing of cashbook has not been made, and the opening balance was not bifurcated as per bank accounts. The closing balance of CB not reconciled as per bank statement, and only current year differences were taken in the BRS.

- 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.

Register was not provided for grants, instead excel provided for only few grant heads such as Octroi Compensation Mulbhoot suvidha, State Finance Grant, Road Development, & 15th Finance Commission grant. The receipts and payments out of grants were verified on test check basis. Details of is produced below at the point 6(1) of this report.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of 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.

As explained to us, the ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.



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4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR.
- 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.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are 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.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.


C.M.O.

**Municipal Council Damua
Distt - Chhindwara (M.P.)**





GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandhi Ganj Nai Abadi Chhindwara M.P.

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

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Register was not provided for grants, instead excel provided for only few grant heads such as Octroi Compensation, Mulbhoot suvidha, State Finance Grant, Road Development, & 15th Finance Commission grant. Other than these grant heads, the records are taken as per cashbook and R&P entries Details of grant receipt and utilised as per records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Octroi Compensation	68,48,551.00	3,56,46,364.00	4,05,02,184.00	19,92,731.00
Mulbhoot suvidha	47,86,555.00	1,04,65,464.00	1,35,86,429.00	16,65,590.00
State Finance Commission	53,97,253.00	1,19,25,567.00	1,21,35,938.00	51,86,882.00
Road Development	41,65,574.00	39,20,518.00	58,13,136.00	22,72,956.00
15th Finance Commission grant	98,93,140.00	95,18,618.00	1,73,29,269.00	20,82,489.00

Grants	Received
Grant Gol-RAY/HFA	1,01,49,000.00
Gol-AMRUT	4,95,230.00

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Municipal Council Damua
Distt - Chhindwara (M.P.)





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CHARTERED ACCOUNTANTS

Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandhi Ganj Nai Abadi Chhindwara M.P.

Deen Dayal Rasoi Yojna	13,33,000.00
Sanjeevni Clinic	15,27,356.00
Kayakalp	16,22,000.00
Special Fund Aapda Prabandhan	20,96,000.00
Special Fund Vehicle Grants	18,75,000.00
Special Fund SDRF	75,00,000.00
Grant-Gomp-Sambal Yojna	66,000.00

- 2) He is responsible for audit of grants received from State Government and its utilization. Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.
- 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 loan outstanding but the repayment has been made directly from Octroi Compensation and ULB has no information regarding such loan. Hence same cannot be verified. 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.
The complete details pertaining to all the grants were not made available to us. Hence we cannot comment over diversion of funds. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.




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Distt - Chhindwara (M.P.)



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CHARTERED ACCOUNTANTS

Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandhi Ganj Nai Abadi Chhindwara M.P.

Non Recovery of dues

(Amount in Lakhs)

As per wasooli patrak (demand and recovery statement prepared by the revenue department of the ULB

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	28.12	3.49	24.62	12.63	3.58	9.05	7.07	33.68
Samekit Kar	48.69	3.95	44.74	9.21	2.33	6.89	6.27	51.63
Nagar Vikas Upkar	12.58	1.34	11.25	3.41	1.10	2.31	2.44	13.56
Siksha Upkar	12.58	3.75	8.84	3.41	1.10	2.31	4.85	11.15
Shop Rent	1.20	0.10	1.10	0.37	0.09	0.28	0.20	1.37
Water Tax	28.46	6.79	21.68	21.23	7.90	13.33	14.68	35.01
Total	131.64	19.41	112.23	50.27	16.10	34.17	35.51	146.40
Total Un-Recovered amount								146.40

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also the current year recovery is in variation with accounting records.

For GCV & Associates LLP

Chartered Accountants


C.M.U.

Municipal Council Damun
Distt - Chhindwara (M.P.)



CA Vishal Sahu
(Partner)
MRN - 433994

Date: 16/09/2024

Annexure C
Amit in lakhs

Nagar Palika Parishad Damua
GCV & Associates

Name of ULB
Name of Auditor

S.no.		Parameters		Description		% of growth	Observation in brief			Suggestions
Audit of Revenue		Receipt in (Rs.)								
Rajaswa Kar wasooli		2022-23	2023-24							
1	Sampatti Kar	7.09	7.07	-0.18	Collection % w.r.t. total dues is 17.36%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
2	Samekit Kar	6.53	6.27	-3.94	Collection % w.r.t. total dues is 10.84%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
3	Nagar Vikas Upkar	2.30	2.44	5.83	Collection % w.r.t. total dues is 15.23%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
4	Siksha Upkar	2.30	4.85	110.52	Collection % w.r.t. total dues is 30.29%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
Total		18.22	20.63							
Gair-Rajaswa wasooli										
5	Shop Rent	0.44	0.20	-55.24	Collection % w.r.t. total dues is 12.43%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
6	Water Tax	15.88	14.68	-7.55	Collection % w.r.t. total dues is 29.55%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
Total		16.32	14.88							
Grand Total		34.54	35.51							

The above recovery figures are taken from wasooli patrak provided by the Revenue deparatment of the Palika. The current year recovery is in variation with accounting records.


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Municipal Council Damua
Distt - Chhindwara (M.P.)



Revised abstract sheet for reporting on audit paras 2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Chhindwara	Damua	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
20,55,816.00	-	19,28,626.00	8,67,035.00	3,59,94,724.00	8,00,000.00	9,89,547.00
*Property tax includes samekit kar, education cess & development cess also						
Capital receipts						
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants			
13	14	15	16			
-	57,11,171.00	1,57,33,014.00	4,10,49,568.00			
			17			
			10,51,29,501.00			

Revenue Expenditure						Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure
18	19	20	21	22	23	24
3,91,84,726.00	41,48,749.00	3,98,80,784.00	-	1,34,46,332.00	-	3,13,91,809.00
						12,80,52,400.00

Auditor
FRN:
MRN:

GCV & Associates LLP
137906W/C400298
433994



C.M.U.
 Municipal Council Damua
 Distt - Chhindwara (M.P.)

NAGAR PALIKA PARISHAD DAMUA

RECEIPT AND PAYMENT STATEMENT

1-Apr-23 to 30-Mar-24

Receipts	Amount	Payment	Amount
Opening Balance	7,34,86,903.00	Establishment Expenses	
Tax Revenue		Employee Liability -Salary Payble	77,23,604.00
Property Tax C.Y.	3,48,440.00	Daily Wages	2,42,60,480.00
Receivable Property Tax P.Y	3,63,307.00	Pension	11,64,195.00
Samekit Kar C.Y.	2,38,394.00	Recovery Payble GPF	61,384.00
Receivable Samekit Kar PY	3,72,867.00	Recovery Payale -EPF Nigam Employees	43,70,775.00
Urban Development Cess C.Y	1,13,140.00	Remuneration & Fees Councillors	10,28,290.00
Urban Development Cess PY	1,32,981.00	Arrears Salary	2,59,566.00
Education Cess C.Y.	1,12,690.00	Death Cum Retirement Benefit	2,00,000.00
Education Cess PY	3,73,997.00	Leave Encashment	1,16,432.00
Assigned Revenues & Compensation		Administrative Expenses	
Stamp Duty on Transfer of Properties	3,45,008.00	Water Expense	54,301.00
Compensation in Lieu of Octroi	3,56,49,716.00	Telephone Expenses	2,876.00
		Web, Internet	1,03,106.00
Rent from Civic Amenities		Newspapers	21,219.00
Receivable Rent-Current Year	14,865.00	Printing Expenses	1,85,707.00
Receivable Rent Bakaya	4,638.00	Stationary	3,86,960.00
Rent From Markets	6,34,613.00	Travelling And Conveyance Staff	20,453.00
Rent From Community Halls	1,45,000.00	Consolidated Audit Fees	70,200.00
Mutation Fee	57,330.00	Legal Fees	9,000.00
Consolidated Rent From Lease Of Lands	1,500.00	Consolidated Professional and Other Fees	27,000.00
Rent Lease of Land for Temporary	9,089.00	Technical Fees	89,550.00
		Consultancy Fees,Charges	1,01,250.00
Fees & User Charges		DPR	4,43,164.00
Receivable Water Tax C.Y.	8,07,350.00	Advertisement Expenses	9,53,313.00
Receivable Water Tax PY	6,91,060.00	Publicity Expenses	7,12,400.00
Consolidat Empanelment&Registration Charge	3,000.00	National Festival Celebration Expense	7,90,101.00
Registration Fee-Labour	1,710.00	Prize & Felicitation Function Exp.	1,48,314.00
Trade License Fees	21,035.00	Expenses for Meeting Of Corporation/MMIC	29,835.00
Fees From Sanction of Building Plans	37,850.00		
Other Fees	3,000.00	Operations & Maintenance	
Consoli Fees for Certificate Or Extract	2,050.00	Street Lighting	3,30,975.00
Fee-Copy of Certificate/extract	9,480.00	Bulk Purchase of Power-Electricity	83,10,157.00
Marriage Registration	1,180.00	Fuel	24,62,000.00
Development Charges	63,050.00	Water Ways	11,91,944.00
Advertisement Fees	1,500.00	Sanitation/Conservancy Mat	37,15,163.00
Delay Fees	19,500.00	Bulk Purchase-Engineering Store	10,11,966.00
Application Fees	25,525.00	Bulk Purchase-Electrical Store	18,47,415.00
Miscellaneous Fees	1,040.00	Bulk Purchase-Others	18,64,238.00
Water Supply	18,240.00	Hire Charges Of Machinerics	7,69,741.00
Fee Rti Act	12,446.00	Hire Charges Vehicle	1,01,740.00
Janbhagidari Shulk	30,000.00	Hire Charges-Others	84,750.00
Litter & Debris Collection Charges	24,050.00	TENT	8,07,853.00
Pay & Use Toilets	8,750.00	Hire Charges-Power Saving Work	27,58,138.00
Charges for Supply of Water By Tankers	1,21,200.00	Concrete Roads	62,516.00
User Charges-Solid Waste Management	1,400.00	Other Roads	6,10,768.00
User Charge-Fire Extinguishing	24,000.00	R&M Culvert	27,709.00
Charges for NOC-Charges	210.00	Open Drains	1,19,977.00
		Water Ways	15,27,337.00
Sale & Hire Charges		R&M Water-Pipeline	3,58,646.00
Sale of Tender Papers	9,24,678.00	Handpump	3,74,445.00
Hire Charges Vehicles	200.00	Others	95,816.00
		R & M-Public Light-LED	31,527.00
Revenue Grants, Contribution and Subsidies		Plant & Machinery	25,948.00
Grant Revenue From State Government	8,00,000.00	Parks, Nurseries & Gardens	5,50,606.00
		Painting Work	9,46,637.00
Interest Earned		Public Toilets	66,720.00
Interest-Saving Bank Account	6,078.00	Community Building	1,95,371.00
		R & M-Bus Shelter	96,757.00
Miscellaneous Income		R&M Other Structure	28,712.00
Misc Income	58,591.00	Trucks	1,12,952.00
		Tankers	19,012.00
Grants-Central Govt.		Fire Tenders	1,27,331.00
Central Finance Commission	95,18,618.00	R&M Tractor	2,59,477.00
Grant Gol-RAY/HFA	1,01,49,000.00	R&M Vehicle Others	2,96,186.00
Gol-AMRUT	4,95,230.00	Air Conditioners	8,633.00
Deen Dayal Rasol Yojna	13,33,000.00	Computers	51,249.00
		Photo-Copiers	44,226.00
Grants-State Govt.		Refrigerators	13,532.00
Grants From State Finance Commission	1,19,25,567.00	R & M-CC TV system	1,58,304.00
Grants for Road Development	39,20,518.00	R&M Motor Pump	18,28,487.00


C.M.U.

**Municipal Council Damua
Distt - Chhindwara (M.P.)**



NAGAR PALIKA PARISHAD DAMUA

RECEIPT AND PAYMENT STATEMENT

1-Apr-23 to 30-Mar-24

Grant Go Mp Mulbhoat	1,04,65,464.00	R & M-Generator	1,940.00
Sanjyvi Clinic	15,27,356.00	Garbage & Clearance Expenses	9,27,787.00
Kayakalp	16,22,000.00	Cleaning by Private Agencies (Outsourced)	52,99,950.00
Special Fund Aapda Prabandhan	20,96,000.00	O&M-River Conservation	95,545.00
Special Fund Vehicle Grants	18,75,000.00	O & M-Others	2,60,601.00
Special Fund SDRF	75,00,000.00		
Grant-Gomp-Sambal Yojna	66,000.00	Programme Expenses	
		Consolidated Election Expenses	4,91,363.00
Deposits Received		Consolidated Own Programme	8,13,189.00
Performance Guarantee Deposit	1,04,969.00		
		Revenue Grants, Contribution and Subsidies	
		Deen Dayal Rasoi	6,21,740.00
		SBM-Information and Communication & Education	15,19,020.00
		PMAY	99,50,000.00
		Vivaha Sahayata Rashi	51,000.00
		Grants-State Govt.(Return to state govt.)	
		MLA LAD (Local Area Development Funds)	11,00,000.00
		Deposits Received	
		Security Deposit	30,80,549.00
		Recoveries payable	
		Labour Tax Deduction	1,30,189.00
		Recoveries Payable-Royalty	2,11,221.00
		Gst	1,26,755.00
		TDS On Contractor/supplier	3,59,031.00
		Fixed Assets	
		Public Convenience	2,39,806.00
		Park Structures and assets	12,03,201.00
		Other Structure	6,24,379.00
		Public Light-HT/LT Cable/High Mast/LED	40,07,660.00
		Mobile Toilets	7,21,044.00
		Motor Pump	13,37,316.00
		Plant & Machinery	3,18,442.00
		Vehicle-Others	4,99,500.00
		Computer	3,93,546.00
		CC TV system	5,82,349.00
		Furniture-Chairs/Tables/Almirah/Other	5,98,485.00
		CWIP Grant-Waterways-CM Peyjal	4,95,230.00
		Park & Gardens	8,15,212.00
		Building-Community Hall	11,67,542.00
		Building-Hospital Sanjivani	15,27,356.00
		Building-Maternity and Child welfare centre	5,84,308.00
		Building-Shopping Mall	5,02,299.00
		Building-School	87,400.00
		Building-Welcome Gate	2,73,489.00
		Building-Public /Community Toilets	92,644.00
		Building-Shed	2,53,084.00
		Building-Burial /Cremation	4,36,063.00
		Building-Chabutra	4,77,834.00
		Roads & Bridges-Concrete Road	81,86,528.00
		Roads & Bridges-Culvert	27,709.00
		Roads & Bridges-Paving Blocks work	2,66,639.00
		Sewerage and Drainage-Drain-Open	11,66,908.00
		Waterways-Water Pipeline-ACC/PVC	23,11,494.00
		Public-Lighting-Electrical Pole Work	2,51,005.00
		Sanitation and SWM System Trenching Ground	2,36,076.00
		UIDSSMT-Concrete Road	17,07,261.00
		Totalling Mistake	98,90,523.00
		Closing Balance	3,57,70,705.00
Total	17,87,21,373.00	Total	17,87,21,373.00

NAGAR PALIKA PARISHAD DAMUA
CHIEF MUNICIPAL OFFICER

ACCOUNTS OFFICER


C.M.O.

Municipal Council Damua
Distt - Chhindwara (M.P.)



NAGAR PARISHAD DAMUA

BANK RECONCILIATION STATEMENT

FY 2023-24

Name of Bank	Balance As On 31/3/2024 Cashbook	Balance As On 31/3/2024 As Per Bank Statement
Bank of india 0058	3,57,70,705.00	28,07,535.02
Bank of india0001		1,43,87,390.88
HDFC Bank4781		7,17,338.00
HDFC Bank 3675		5,87,662.00
HDFC Bank 2981		5,88,512.80
SBI4317		4,15,43,168.14
SBI3748		1,42,998.00
SBI 9813		2,24,838.90
SBI 3229		34,13,916.57
Grand Total	3,57,70,705.00	6,44,13,360.31

Note :- Opening & closing balance of cashbook were written on consolidated basis and not as per bank account wise.
Hence the BRS has been prepared for the differences of current year only.


C.M.O.
 Municipal Council Damua
 Distt - Chhindwara (M.P.)



	0058	
Opening balance		
As per cashbook		
As per bank	-	
Difference	25,40,400.02	
		(25,40,400.02)
Closing bank balance	Date	Amount
	30/03/2024	28,07,535.02
Less:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
By Cash	04/04/2023	1,979.00
By Cash	23/05/2023	2.00
By Cash	30/03/2024	1.00
		1,982.00
ADD		
Amount received as per cashbook but not in bank		
Excess receipt	26/04/2023	1.00
Excess receipt	08/06/2023	12.00
		13.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		2,65,166.00
Closing cashbook balance	30/03/2024	2,65,166.00
		-

Signature

C.M.O.

**Municipal Council Damua
Distt - Chhindwara (M.P.)**



BOI

0001

Opening balance

As per cashbook

As per bank

Difference

1,38,20,210.50

-1,38,20,210.50

Date

Amount

Closing bank balance

1,43,87,390.88

Less:**Amount paid as per cashbook but not as per bank**

security deposit

18/08/2023

1,670.00

Salary

20/02/2024

1,753.00

Remuneration & fees councillors

20/02/2024

73,600.00

77,023.00

Less:**Amount received as per bank but not in cashbook**

Cash

04/04/2023

37,597.00

excess

28/04/2023

1.00

Cash

12/12/2023

4,194.00

Cash

18/03/2024

1,07,440.00

Cash

18/03/2024

3,563.00

1,52,795.00

Add:**Amount received as per cashbook but not in bank**

Over receipt

21/06/2023

869.00

Receipt

07/12/2023

43,381.00

Receipt

15/03/2024

13,589.00

57,839.00

Add:**Amount paid as per bank but not in cashbook**

Bank Charges

26/04/2023

4.50

Bank Charges

27/04/2023

2.00

Bank Charges

09/05/2023

20.00

Bank Charges

15/05/2023

4.50

Bank Charges

14/08/2023

2.00

Bank Charges

14/08/2023

2.00

Bank Charges

18/08/2023

2.00

Bank Charges

18/08/2023

1.80

Bank Charges

09/11/2023

57.82

Rtgs

21/12/2023

3,42,123.00

r to list

12/12/2023

16,744.00

3,58,963.62

7,54,165.00

7,54,165.00

Difference

-

C.M.U.

Municipal Council Damua
Distt - Chhindwara (M.P.)

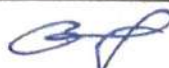
HDFC		3675
Opening balance		
As per cashbook		
As per bank		-
Difference		5,38,962.00
		(5,38,962.00)
Closing bank balance		
	Date	Amount
	31/03/2024	5,87,662.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
Credit Interest		
Credit Interest	01/04/2023	3,987.00
Settle.	01/07/2023	4,061.00
Credit Interest	05/08/2023	2.00
Settle.	01/10/2023	4,136.00
Settle.	05/12/2023	9,804.00
Settle.	05/12/2023	150.00
Settle.	06/12/2023	1,050.00
Settle.	08/12/2023	5,616.00
Settle.	09/12/2023	1,888.00
Settle.	12/12/2023	1,036.00
Settle.	12/12/2023	1,895.00
Settle.	14/12/2023	5,819.00
Settle.	15/12/2023	4,529.00
Credit Interest	20/12/2023	500.00
	01/01/2023	4,227.00
ADD		48,700.00
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		-
		-
		-

C.M.O.

Municipal Council Damoh
Distt - Chhindwara (M.P.)



SBI		317
Opening balance		
As per cashbook		
As per bank		-
Difference		7,03,59,642.80
		(7,03,59,642.80)
Closing bank balance		
	Date	Amount
	29/09/2023	4,15,43,168.14
Less:		
Amount paid as per cashbook but not as per bank		
tds		
Excess paid	01/05/2023	47,870.00
Excess paid	19/05/2023	2.00
Excess paid	13/06/2023	6.00
Excess paid	12/06/2023	90.00
salary payble	12/06/2023	4,90,390.00
salary payble	13/06/2023	5,44,209.00
outsourced	13/06/2023	3,04,436.00
daily wages	13/06/2023	18,50,879.00
fees councillors	13/06/2023	73,500.00
Over Paid	13/07/2023	30415.00
Over Paid	03/08/2023	60.00
Advertisement exp	19/10/2023	11,350.00
Bulk purchase electricity	23/10/2023	923.00
Water exp	27/10/2023	180.00
Recovery payble Gpf	28/02/2024	8,408.00
Gst	05/02/2024	7.00
Recovery payble Gpf	19/03/2024	908.00
		33,63,633.00
Less:		
Amount received as per bank but not in cashbook		
by transfer		
bulk posting	04/05/2023	5,400.00
by transfer	16/06/2023	40,000.00
by transfer	21/06/2023	8,000.00
by transfer	12/06/2023	106.00
by transfer	16/06/2023	150.00
by transfer	06/07/2023	2,472.00
by transfer	27/07/2023	94,341.00
Transfer	25/01/2024	36,000.00
Transfer	23/02/2024	3.00
Transfer	31/03/2024	5,27,258.06
Transfer	31/03/2024	1,05,000.00
Transfer	16/03/2024	1.00


C.M.U.

Municipal Council Damua
Distt - Chhindwara (M.P.)



Transfer	15/03/2024	1.00
Transfer	14/03/2024	63.00
Transfer	12/03/2024	87,300.00
ADD		9,06,095.06
Amount received as per cashbook but not in bank		
Receipt	19/12/2023	2,942.00
		2,942.00
Add:		
Amount paid as per bank but not in cashbook		
transfer	21/04/2023	7,000.00
carry forward mistake	26/04/2023	47,660.00
over Paid	08/08/2023	2.00
over Paid	22/08/2023	9.00
transfer	07/08/2023	1,24,699.00
transfer	08/09/2023	6,707.00
over Paid	09/09/2023	1,742.00
Transfer	11/10/2023	4,908.00
Transfer	11/10/2023	92,309.00
Transfer	11/10/2023	3,500.00
Over paid	13/10/2023	20.00
Transfer	13/10/2023	5,000.00
Transfer	19/10/2023	5,000.00
Transfer	19/10/2023	5,000.00
Transfer	19/10/2023	69,110.00
Transfer	23/10/2023	977.00
Transfer	31/10/2023	71,640.00
Transfer	31/10/2023	4,31,003.00
Transfer	07/11/2023	92,309.00
Transfer	07/11/2023	1,32,054.00
Over Paid	10/11/2023	565.00
Transfer	10/11/2023	91,609.00
Over Paid	10/11/2023	998.00
Transfer	23/11/2023	91,490.00
Over Paid	24/11/2023	280.00
Over Paid	24/11/2023	6,000.00
Transfer	06/12/2023	92,309.00
Over Paid	07/12/2023	7,689.00
Transfer	12/12/2023	94,511.00
Transfer	12/12/2023	2,37,888.00
Transfer	21/12/2023	3,63,750.00
Transfer	21/12/2023	19,306.00


C.M.O.
 Municipal Council Damua
 Distt - Chhindwara (M.P.)



Transfer	21/12/2023	1,04,807.00
Transfer	21/12/2023	18,718.00
Transfer	21/12/2023	58,200.00
Transfer	21/12/2023	92,022.00
Over Paid	17/01/2024	892.00
Transfer	17/01/2024	1,15,434.00
Transfer	17/01/2024	56,178.00
Transfer	17/01/2024	4,908.00
Over Paid	17/01/2024	1,215.00
Transfer	17/01/2024	87,361.00
Transfer	17/01/2024	3,500.00
Transfer	19/01/2024	8,02,523.00
Transfer	19/01/2024	3,285.00
Transfer	19/01/2024	47,956.00
Transfer	20/02/2024	87,361.00
Transfer	13/03/2024	87,300.00
Transfer	14/03/2024	10,411.00
Over Paid	14/03/2024	4,908.00
Transfer	14/03/2024	3,600.00
Transfer	15/03/2024	1,956.00
Over Paid	27/03/2024	319.00
Over Paid	28/03/2024	11,088.00
Transfer		
		37,10,986.00
		-2,93,72,274.72
	29/09/2023	(2,93,72,274.00)
		0.72
Closing cashbook balance		


C.M.U.
Municipal Council Damua
Distt - Chhindwara (M.P.)



SBI	3748	
Opening balance		
As per cashbook	-	
As per bank	1,35,664.00	
Difference		(1,35,664.00)
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	1,42,998.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
CREDIT INTEREST	09/07/2023	7,334.00
		7,334.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-
		-
Closing cashbook balance	31/03/2024	-
		-


C.M.O.
 Municipal Council Damua
 Distt - Chhindwara (M.P.)



SBI	9813	
Opening balance		
As per cashbook		
As per bank	-	
Difference	4,17,980.90	
		(4,17,980.90)
Closing bank balance	Date	Amount
	25/06/2023	2,24,838.90
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
CREDIT INTEREST	25/06/2023	2,845.00
CREDIT INTEREST	25/09/2023	2,279.00
CREDIT INTEREST	25/12/2023	1,493.00
CREDIT INTEREST	25/03/2024	1,500.00
		8,117.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-2,01,259.00
Closing cashbook balance	31/03/2024	(2,01,259.00)
		-


C.M.O.
 Municipal Council Damua
 Distt - Chhindwara (M.P.)

