M/S NAGAR PALIKA HATTA

DIST DAMOH (M.P.)

AUDIT REPORT

Financial Year 2023-2024

SUNIL MISHRA AND ASSOCIATES

CHARTERED ACCOUNTANTS

C/O RAVIENDRA CHATURVEDI SUREKHA COLONY DAMOH 470661

M.no 8962502850/8770077547

AUDIT REPORT

TO,

The Chief Muncipal Officer

Nagar Palika Hatta Damoh (MP)

We have audited the books of account maintained under the **Nagar Palika Hatta** for the year ended on 31st march 2024. These statement are the responsibility of management of Nagar Palika Hatta. Our responsibility is to express an opinion on the Receipts and Payment Income & Expenditure & Balance Sheet Recorded in the Books of accounts.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial record are prepared from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statement. We believe that our audit provides a reasonable basis for our opinion. Opening Balances has been due to Bank account addition.

Subject to scope of our audit we have to report that :-

(a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion and to the best of or information and according to the explanation given to us the books of account give a true and fair view.

(c) As per attached details annexure report part of Audit.

Date : 25/09/2024

UDIN-25436392BMKMKO8136

Place: DAMOH

For –SUNIL MISHRA AND ASSOCIATTES

CHARTERED ACCOUNTANT

CA SUNIL MISHRA

25/09/2024

(PROPRIETOR)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हटा
जिला दमोह (म.प्र.)

NAGAR PALIKA HATTA

AUDIT FINANCIAL YEAR 2023-2024

1. **Audit of Revenue**

S.NO	PARTICULAR	REMARKS
1.	The auditors is responsible for audit of revenue from various sources.	We have audited the revenue of Nagar Parisad Hatta from various sources like samekit kar, service tax , dukan kiraya, chungi chai purti registration , nagar viks fees, bajar bathki, aaye kar revenue rashi jal kar, nagar vikash fees, moolbhoot subidha , praman patra avedan fees, panjiyan fees, tender fees, amanat fees and etc. & we have found some discrepancies.
2.	He is also responsible to check the revenue receipts from the counter files of receipts book and verify that the money received is duly deposited in respective bank account.	We have checked the revenue receipts from counter files and money received is deposited in the respective bank account. It is noted that year wise break up is not kept of the dues received during the previous year.
3.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ CMO.	There has been not delay in deposit beyond 2 working days.
4.	The entries in case book shall	We have verified all entries

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SUNIL MISHRA AND ASSOCIATES 030951C

	be verified.	
5.	The auditors shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets . any lapses in revenue shall be a part of the report.	Palika has provided yearly target instead of Quarterly/Monthly Total demand for all taxes for the year 2023-2024 and actual recovery against yearly target is attached in seprate sheet
6.	The auditors shall verify interest income from FDR's and verify that interest income is duly timely accounted for cash book.	There has been no fixed deposit made by the Nagar Palika . Therefore , no interest income from FDR .
7.	The cases where the investments are made on lesser interest rates shall be brought to the Notice of the commissioner / CMO.	There are no investment made by the Nagar Palika .

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MISHRA AND ASSOCIATES
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Audit of Revenue **1.**	The /auditors is responsible for audit of the expenditure under all the schemes.	We have audited the expenditure under all the schemes . And we have not found any discrepancies.
2.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in the order .
3.	He should also check monthly balances of the cash book and guide the accounted to rectify errors if any .	We have checked the Monthly balances of the cashbook and it is found in the order . some missing entries are mentioned in the Bank Reconciliation statements .
4.	He shall verify the expenditure for the Particular schemes is limited to the funds allocated for the schemes any over payment shall be brought to the	We have checked the Expenditure no such over Payement

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2. AUDIT OF EXPENDITURE

S.NO	PARTICULAR	REMARK
1.	The auditors is responsible for audit of expenditure	We have audited the expenditure under all the schemes And we have not found any discrepancies .
2.	He is also responsible for checking Entries in cash book and Verifying them from relevant Voucher .	We have verified the entries in cash book and it is found in order.
3.	He should also check monthly balance of the cash book and guide the accountant to rectify errors if any	We have checked the monthly balance of the cashbook and it is found in order. Some missing entries are mentioned in Bank Reconciliation statement .
4.	He shall verify that the expenditure for a particular scheme is limited to the fund allocated for that scheme any over payment shall be brought to the notice of the commissioner / CMO	The Expenditure incurred is in Accordance with guildlines issued.
5.	During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanctions recorded by competent	We have Checked All Sanction Is Competent Authority .

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SHRA AND ASSOCIATES
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NAGAR PALIKA PARISHAD HATTA DIST . DAMOH (M.P.)

BALANCE SHEET YEAR ENDED AS ON 31.03.2024

LIABILTY	AMOUNT	ASSEST	AMOUNT
PARISHAD FUND		FIXED ASSEST	22888552
OPENING BALANCE	43806789		
ADD : SURPLUS	7890890	CASH	0
		BANK	
		STATE BANK OF INDIA A/C 11018129059	22812635.16
		HDFC BANK A/C 50100657504011	1502842.4
		UNION BANK OF INDIA A/C 594702010022740	1022507.5
		CANARA BANK A/C 6741132000003	2368969.94
		HDFC BANK A/C 50100554862104	1102172
	51697679		51697679

NAGAR PALIKA PARISHAD HATTA

FOR SUNIL MISHRA AND ASSOCIATES
CHARTERED ACCOUNTANT

25/09/2024

CA. SUNIL MISHRA
(PROPRIETOR)

UDIN -25436392BMKMKO8136
PLACE -DAMOH
DATE -25/09/2024

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हटा
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INCOME EXPENDITURE ACCOUNT YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)	AMOUNT (RS)
EMPLOYEE SALARY	41118869	GRANT RECEIVED FROM STATE GOVT		121760155
AUDIT EXPENSES	75400	CHUNGI RASHI	34133414	
ELECTRICITY BILL	3199658	SADAK VIKAS	22552407	
ADVERTISEMENT AND NEWSPAPAR	354925	MOOLBHOOT SUBHIDA	7589336	
STATIONARY	384758	RAJYA VITYA	15816500	
TRAVELLING ALLOWANCE	88960	MUNDRANIK SULK	2774221	
COMPUTER WORK	149316	15 TH FINANCE	31164051	
TELEPHONE EXPENSES	50872	SUPER VISION SULK	867296	
CAR KIARYA	92704	VIKAS KAR	700000	
MANDEY EXPENSES	879200	NPS RASHI	4604930	
VAHAN MARAMAT	655223	VIDIYAK NIDGI	225000	
CONSTRUCTION PWD EXPENSES	46893454	DEENDAYAL RASOI RASHI	1333000	
PRINTING AND FLEX	304448	AKAS SULK		1203715
AADHOSARCHNA	1662512	ATI ASHARAYA SULK		673793
		PROPERTY TAX		1338338
		SHIKSHA UPKAR		971954
JAL SAMAGRI PURCHASED	3237148	VIKAS UPKAR		767822
STORE MATERAIL PURCAHSED	979033	SAMEKIT KAR		1086162
GST IT PAID	1734210	SAFAI SULK		8665
VIDUT SAMAGRI PURCHASED	1828554	SWACHTA SULK		770238
JCB KIRAYA	35560	WATER TAX		2368585
MACHINE PURCHASED	104124	SURCHARGE		168014
WELLPAINTING AND LEKHAN	598821	TAKHAT SAFAI SULK		199420
DIESAL EXPENSES	4487911	BAJAR SULK		194900
SWACHTA EXPENSES	1132492	TENKAT SULK		183336
PROFESSIONL FEES	19600	SHOP RENT		418208
DIGITAL SIGNATURE EXPENSES	25510	SARVICE TAX		64396
ADVOCATE FEES	86000	APPLICATION FEES		16582
ROYALTY	730278	MAKAN NAMANTARAN SULK		127420
MIS FEDDING EXPENSES	274400	NAMANTARAN FORM SULK		89850
PROGRAM EXPENSES	426111	SECURITY CHARGE		22500
E EXPENSES	11695562	ROAD TAX		26400

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SUNIL MISHRA AND ASSOCIATES
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FSTP EXPENSES	47040	REGISTRATION FEES		9680
HUDCO CREDIT FIN LOAN REPAYMENT	613675	CONCESSION FEES		4800
TENT EXPENSES	1112679	MANGAL BHAWAN RENT		293572
AMANAT RASHI VAPSI	181189	GYM FEES		49800
AGRIM RASHI	590000	JANBHAGIDARI		63100
ANTYUSTHI RASHI	188000	NAMANTARAN PANJAYAN SULK		25750
REPAIRING WORK	329173	DISCONNECTION FEES		1705
BIMA	23968	PREMIUM RASHI		2535595
DPR PRAPARATION WORK	484461	RESIDENT COLONY VIKAS PEMISION SULK		373854
FLEX AND HORDING	166416	PENALT SALE OF PLOYTHEN		6800
OFFICE EXPENSES	409006	SUCHNA KA ADHIKAR		991
OTHER EXPENSES	125480	NAKAL FEES		1477
COMPUTER REPAIRING	23489	JCB RENT		82000
LEAVE ENCASHMENT	730730	AGRIM RASHI KE BAPSI		25726
		SAHUKARI RASHI		13000
SURPLUS	7890890	EMANAT RASHI DADDA JI KALAN MUNCH		25000
		NEL CONNECTION FEES		1620
		UPKAR		156070
		MELA FEES		30000
		OTHER INCOME		13950
		VIKAS ANUGA		46866
		BANK INTERST		412534
TOTAL	**136221809**	**TOTAL**		**136221809**

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SUNIL MISHRA AND ASSOCIATES

NAGAR PALIKA PARISAHD HATTA DIST DAMOH

RECEIPT AND PAYEMENT ACCOUNT YEAR 01.04.2023 TO 31.03.2024

RECEIPT	AMOUNT (RS)		PAYEMENT	AMOUNT (RS)
			EMPLOYEE SALARY	41118869
			AUDIT EXPENSES	75400
			ELECTRICITY BILL	3199658
			ADVERTISEMENT AND NEWSPAPAR	354925
BANK BALANCE		42664776	STATIONARY	384758
			TRAVELLING ALLOWANCE	88960
GRANT RECEIVED FROM STATE GOVT		121760155	PWD EXPENSES	22159073
CHUNGI RASHI	34133414		COMPUTER WORK	149316
SADAK VIKAS	22552407		TELEPHONE EXPENSES	50872
MOOLBHOOT SUBHIDA	7589336		CAR KIARYA	92704
RAJYA VITYA	15816500		MANDEY EXPENSES	879200
MUNDRANIK SULK	2774221		VAHAN MARAMAT	655223
15 TH FINANCE	31164051		CONSTRUCTION PWD EXPENSES	46893454
SUPER VISION SULK	867296		PRINTING AND FLEX	304448
VIKAS KAR	700000		AADHOSARCHNA	1662512
NPS RASHI	4604930			
VIDIYAK NIDGI	225000			
DEENDAYAL RASOI RASHI	1333000		JAL SAMAGRI PURCHASED	3237148
AKAS SULK		1203715	STORE MATERAIL PURCAHSED	979033
ATI ASHARAYA SULK		673793	GST IT PAID	1734210
PROPERTY TAX		1338338	VIDUT SAMAGRI PURCHASED	1828554
SHIKSHA UPKAR		971954	JCB KIRAYA	35560
VIKAS UPKAR		767822	MACHINE PURCHASED	104124
SAMEKIT KAR		1086162	WELLPAINTING AND LEKHAN	598821
SAFAI SULK		8665	DIESAL EXPENSES	4487911
SWACHTA SULK		770238	SWACHTA EXPENSES	1132492
WATER TAX		2368585	PROFESSIONL FEES	19600
SURCHARGE		168014	DIGITAL SIGNATURE EXPENSES	25510
TAKHAT SAFAI SULK		199420	ADVOCATE FEES	86000
BAJAR SULK		194900	ROYALTY	730278
TENKAT SULK		183336	MIS FEDDING EXPENSES	274400
OP RENT		418208	PROGRAM EXPENSES	426111

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AND ASSOCIATES

SARVICE TAX		64396	EPF EXPENSES	11695562
APPLICATION FEES		16582	FSTP EXPENSES	47040
MAKAN NAMANTARAN SULK		127420	HUDCO CREDIT FIN LOAN REPAYMENT	613675
NAMANTARAN FORM SULK		89850	TENT EXPENSES	1112679
SECURITY CHARGE		22500	AMANAT RASHI VAPSI	181189
ROAD TAX		26400	AGRIM RASHI	590000
REGISTRATION FEES		9680	ANTYUSTHI RASHI	188000
CONCESSION FEES		4800	REPAIRING WORK	329173
MANGAL BHAWAN RENT		293572	BIMA	23968
GYM FEES		49800	DPR PRAPARATION WORK	484461
JANBHAGIDARI		63100	FLEX AND HORDING	166416
NAMANTARAN PANJAYAN SULK		25750	OFFICE EXPENSES	409006
DISCONNECTION FEES		1705	OTHER EXPENSES	125480
PREMIUM RASHI		2535595	COMPUTER REPAIRING	23489
RESIDENT COLONY VIKAS PEMISION SULK		373854	LEAVE ENCASHMENT	730730
PENALT SALE OF PLOYTHEN		6800		
SUCHNA KA ADHIKAR		991	**STATE BANK OF INDIA A/C 11018129059**	**22812635.16**
NAKAL FEES		1477	**HDFC BANK A/C 50100657504011**	**1502842.4**
JCB RENT		82000	**UNION BANK OF INDIA A/C 594702010022740**	**1022507.5**
AGRIM RASHI KE BAPSI		25726	**CANARA BANK A/C 6741132000003**	**2368969.94**
SAHUKARI RASHI		13000	**HDFC BANK A/C 50100554862104**	**1102172**
EMANAT RASHI DADDA JI KALAN MUNCH		25000		
NEL CONNECTION FEES		1620		
UPKAR		156070		
MELA FEES		30000		
OTHER INCOME		13950		
VIKAS ANUGA		46866		
BANK INTERST		412534		
TOTAL		**179299119**	**TOTAL**	**179299119**

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NAGAR PARISHAD HATTA DIST DAMOH
BANK RECONCILATION STATEMENT
STATE BANK OF INDIA A/C 11018129059
PERIOD 01/04/2023-31/03/2024

1

PARTICULARS	AMOUNTS
BANK BALANCE AS PER CASH BOOK 31.03.2024	22812635.16
BANK BALANCE	22812635.16

2

HDFC BANK OF INDIA A/C 50100657504011	
PERIOD 01/04/2023 TO 31/03/2024	
PARTICULAR	AMOUNT
BANK BALANCE AS PER CASH BOOK 31.03.2024	1502842.46
BANK BALANCE AS ON 31.03.2024	1502842.46

3

UNION BANK OF INDIA A/C 594702010022740	
PERIOD 01/04/2023 TO 31/03/2024	1022507.7
BANK BALANCE AS PER CASH BOOK	
ADD - OPENING DIFFERENCE IN CASH BOOK	

4

CANERA BANK A/C NO 6741132000003	2368969.94
PERIOD 01/04/2023 TO 31/03/2024	
BANK BALANCE AS PER CASH BOOK	2368969.94

5

HDFC BANK OF INDIA A/C 50100554862104	
PERIOD 01/04/2023 TO 31/03/2024	
PARTICULAR	AMOUNT
BANK BALANCE AS PER CASH BOOK 31.03.2024	1102172
BANK BALANCE AS ON 31.03.2024	1102172

SUNIL MISHRA AND ASSOCIATES

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नगर पालिका परिषद, हटा
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AUDIT OF REVANUE

2023-2024

S.NO	PARAMETERS	DESCRIOTION			Observatior	Suggestion
	RAVANUE TAX	RECEIPT				
		2023-2024	2022-2023	% Growth		
1	PROPERTY TAX	1338338	1001410	0.3364536		
2	SAMEKIT KAR	1086162	1135561	0.2967062		
3	NAGAR VIKAS CESS	767822	375192	0.8980149		
4	EDCUCUTION CESS	770238	757919	0.4445435		
	TOTAL	3962560	3270082			SERVE NOTICE TO
						PENDING
		RECIEPT			NIL	RECOVERY
		2023-2024	2022-2023	%r IN GROWTH		
	NON REVANUE TAX					
1	LAND AND BUILDING RENT	418208	393776	0.062		
2	WATER CONSUMAR SURCHARGE	2368585	2612895	-90.01		
	TOTAL	2786793	3006671			

NAGAR PALIKA PARISHAD HATTA

PLACE - DAMOH
DATE-25/09/2024

FOR SUNIL MISHRA AND ASSOCIATES
CHARTERED ACCOUNTANT

CA. SUNIL MISHRA
PROPRIETOR

25/09/2024

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