

**M/S NAGAR PARISHAD PATERA
DIST DAMOH (M.P.)**

**AUDIT REPORT
Financial Year 2023-2024**

**RACHNA SHRIVASTAVA AND ASSOCIATES
CHARTERED ACCOUNTANTS
C/O RAVIENDRA CHATURVEDI SUREKHA
COLONY DAMOH 470661**

M.no 8962502850/8770077547

AUDIT REPORT

TO,

The Chief Municipal Officer

Nagar Parishad Patera Damoh (MP)

We have audited the books of account maintained under the Nagar Parishad Patera for the year ended on 31st march 2024. These statement are the responsibility of management of Nagar Parishad Patera. 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 : 25/08/2024

For =RACHNA SHRIVASTAVA AND ASSOCIATTES

UDIN-24436392BKBJZZ5105

CHARTERED ACCOUNTANT

CA. SUNIL MISHRA

Place: DAMOH

(PARTNER)

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नगर परिषद् पटेरा
जिला-दमोह (म.प्र.)

25/08/2024

NAGAR PARISHAD PATERA
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 Patera 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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	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.	Parishad 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 Parishad . 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 Parishad .


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जिल्हा-दमोह (म.प.)



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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BALANCE SHEET YEAR ENDED AS ON 31.03.2024

LIABILITY	AMOUNT	ASSET	AMOUNT
PARISHAD FUND		CASH	0
		BANK	
OPENING BALANCE	44837960.17	STATE BANK A/C 347571153067	13270991
ADD : SURPLUS	30909643	STATE BANK A/C 11513539804	612072
		STATE BANK A/C 32684723047	13618
		CANERA BANK A/C4776132000012	31636
	13928317		13928317

NAGAR PARISHAD PATERA

FOR RACHNA SHRIVASTAVA AND ASSOCIATES
CHARTERED ACCOUNTANT

PLACE -DAMOH

DATE -25/08/2024

मुम्बई नगर पालिका अधिकार

ढागार परिषद् घरेलू

जिला-दमोह (म.प्र.)

CA. SUNIL MISHRA
(PARTNER)

25/08/2024

NAGAR PARISAHD PATERA DIST DAMOH
INCOME EXPENDITURE ACCOUNT YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)	AMOUNT (RS)
EMPLOYEE SALARY	13007112	GRANT RECEIVED FROM STATE GOVT		24777459
AUDIT EXPENSES	35000	CHUNGI RASHI	11340290	
ELECTRICITY BILL	292659	SADAK MARAMMAT	1608751	
ADVERTISEMENT AND NEWSPAPAR	105765	MOOLBHOOT SUBHIDA	3532790	
STATIONARY	128868	RAJYA VITYA	3726000	
VAHAN MARAMAT	441492	MUNDRANIK SULK	589948	
PWD EXPENSES	22745884	15 TH FINANCE	3763223	
KARYAKARM EXPENSES	550706	NPS	97227	
TELEPHONE EXPENSES	28137	SAMRASTA KARYAKARAM	119230	
CAR KIARYA	243744	MUKYA MANTRI ADOSARACHNA		
ELECTRICITY BILL	292659			
PROFESSIONAL FEES PAID	66500			
CONSTRUCTION PWD EXPENSES	3039010			
PRINTING AND FLEX	438979			
BANK CHARGES	20740			
JAL SAMAGRI PURCHASED	189579			
STORE MATERAIL PURCAHSED	439665	PROPERTY TAX		355344
GST IT PAID	956409	EDUCUTION CESS		142309
VIDUT SAMAGRI PURCHASED	2009202	NAGAR VIKAS CESS		89760
JCB KIRAYA	687001	SAMEKIT KAR		327064
DIGITAL SIGNATURE EXPENSES	15800	SHOP RENT		622205
TENDER FEES	129628	WATER TAX		184380
DIESAL EXPENSES	677173	TENKAR KIRAYA		54450
PHOTOCOPY EXPENSES	28280	BAZAR BETKI		398970
COMPUTER REPAIRING	141351	DUKAN KE KIST		1785914
SWACHTA EXPENSES	886729	NAMANTARAN SULK		55275
OFFICE EXPENSES	2100	SAMODAYAK BHAWAN KIRAYA		26000
ELECTION EXPENSES	139170	SAHUKARI PANJAYAN SULK		14000
ADVOCATE FEES	40720	TALAB SULK		2520
CCTV CAMERA	29715	SUCHNA KA AADHIKAR		1542

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MIS FEDDING EXPENSES	308700	UPBHOGTA SURCHARGE SULK	6480
PM AWAS	100000	OTHER EXPENSES	5700
EPF EXPENSES	3480222	BANK SE PRAPT INTERST	356155
FSTP EXPENSES	685287	EPF RASHI	25610
JAL SAMOOH VYARMA YOJANA	1363752		
TENT EXPENSES	619517		30909643
AGRIM RASHI	85000	SURPLUS / DEFFIENCIES	
MUNADI EXPENSES	44400		
KARYAKARM EXPENSES	5543039		
BRS DIFFERENCE	101086.2		
			60140780.2
TOTAL	60140780.2		

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जिला-कमोह (म.प्र.)



NAGAR PARISAHD PATERA DIST DAMOH

SHRIVASTAVA AND ASSOCIATES
PRACTISING CHARTERED ACCOUNTANTS

नगर परिषद् बरेली

सिंहना-बुगोद (ब.प्र.)

NAGAR PARISHAD PATERA DIST DAMOH
BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA A/C 34757153067
PERIOD 01/04/2023-31/03/2024

PARTICULARS		AMOUNTS
BANK BALANCE AS PER CASH BOOK 31.03.2024		13168595
DIFFERENCE IN PREVIOUS BRS		1101.94
ADD:- BANK INTEREST RECEIVED BUT NOT TAKEN IN CASH BOOK		86896
CHEQUE NO DATE AMOUNT		
3/31/2024		
3/31/2024		
LESS :- BANK CHARGES NOT TAKEN IN CASH BOOK		
ADD: EXCESS (SHORT) AMOUNT CREDITED BY BANK		
DATE	AS PER CASH BOOK AS PER BANK	
14/03/2024	10430 450	14397.66
06/03/2024	34600 0	
25/03/2024	0 30632.34	
BANK BALANCE		13270990.6

2 STATE BANK OF INDIA A/C 11513529804		
PERIOD 01/04/2023 TO 31/03/2024		
PARTICULAR		AMOUNT
BANK BALANCE AS PER CASH BOOK 31.03.2024		613615.47
ADD- INTERST RECEIVED BUT NOT TAKEN CASH BOOK		
LESS- AMOUNT RECEIVED AS PER CASH BOOK BUT NOT RECEIVED IN BANK		
AS PER CASH BOOK	AS PER BANK	-1543.44
1543.44	0	
BANK BALANCE AS ON 31.03.2024		612072.03

3 STATE BANK OF INDIA A/C 32684723047		
PERIOD 01/04/2022 TO 31/03/2023		
BANK BALANCE AS PER CASH BOOK		13756
ADD - OPENING DIFFERENCE IN CASH BOOK		234
		13618

4 CANERA BANK A/C NO 4776132000012		
PERIOD 01/04/2023 TO 31/03/2024		
PARTICULAR		AMOUNT
BANK BALANCE AS PER CASH BOOK		31636.37



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NAGAR PARISHAD PATERA DIST DAMOH
AUDIT OF REVANUE

2023-2024

S.NO	PARAMETERS	DESCRIPTION	RECEIPT	2023-2024	2022-2023	% Growth	Observation in breif	Suggestion
	RAVANUE TAX							
1	PROPERTY TAX			355344	355923	-0.17		
2	SAMEKIT KAR			327064	437037	-33.6		
3	NAGAR VIKAS CESS			89760	89493	0.029		
4	EDCUCUTION CESS			142309	138985	0.023		
	TOTAL			914477	1021438			SERVE NOTICE TO
								PENDING
								RECOVERY
							NIL	
	NON REVANUE TAX							
1	LAND AND BUILDING RENT			622205	359660	42.03		
2	WATER CONSUMAR SURCHARGE			184380	350535	-90.01		
3	OTHER TAX /CESS			564937	634781	12.6		
	TOTAL			1371522	1344976			



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