# 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 Muncipal Officer

Nagar Parishad Patera Damoh (MP)

We have audited the books of account maintained under the <u>Nagar Parishad</u>

<u>Patera</u>for the year ended on 31<sup>st</sup> 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

Place: DAMOH

भूजय मगर पालिका अधिकारी

नगर परिषद् पटेरा जिला-दमोह (न.प्र.)

### **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.
	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.
	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.
	The entries in case book shall	We have verified all entries

नुस्य मगर पालिका अधिकारी नगर परिषद् पटेरा जिला-बमोह (म.ए.)

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

5.

6.

7.

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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

मुख्य मगर पालिका अधिकारी मगर परिषद् प्टेरा लिला-दमोह (म.ए.)

### 2. AUDIT OF EXPENDITURE

		REMARK
5.NO 1.	PARTICULAR  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.  He should also check monthly balance of the cash book and guide the accountant to rectify errors if any	We have verified the entries in cash book and it is found in order.  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 .
		SHRIVAS I

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# NAGAR PARISHAD PATERA DIST. DAMOH (M.P.) BALANCE SHEET YEAR ENDED AS ON 31.03.2024

LIABILTY	AMOUNT	ASSEST	AMOUNT
PARISHAD FUND		CASH	0
		BANK	
OPENING BALANCE	44837960.17	44837960.17 STATE BANK A/C 347571153067	13270991
ADD: SURPLUS	30909643	30909643 STATE BANK A/C 11513539804	612072
		STATE BANK A/C 32684723047	13618
		CANERA BANK A/C4776132000012	31636
· 发也 。 · · · · · · · · · · · · · · · · · ·			
	13928317		13928317

NAGAR PARISHAD PATERA

FOR RACHNA SHRIYASTANA AND ASS
CHARTERED ACCOUNTY

ुरुश मगर पालिका अधिकार

DATE -25/08/2024

PLACE -DAMOH

लगर परिषय् परेटा

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MIT MISHRA 25 06 128 M

INCOME EXPENDITURE ACCOUNT YEAR ENDED 31.03.2024 NAGAR PARISAHD PATERA DIST DAMOH

EXPENDITURE	AMOUNT (RS)	AMOUNT (RS) INCOME	AMOUNT ( DC)	ANACHINT ( DC)
EMPLOYEE SALARY	13007112	3007112 GRANT RECEIVED EROM STATE GOVT	(cu) Hoolan	PALTER
AUDIT EXPENSES	35000	35000 CHINGI RACHI	113/0290	2000
ELECTRICITY BILL	292659	292659 SADAK MARAMMAT	1608751	
ADVERTISEMENT AND NEWSPAPAR	105765	105765 MOOLBHOOT SUBHIDA	3532790	
STATIONARY	128868	128868 RAJYA VITYA	3726000	
VAHAN MARAMAT	441492	441492 MUNDRANIK SULK	589948	
PWD EXPENSES	22745884	22745884 15 TH FINANCE	3763223	
KARYAKARM EXPENSES	550706 NPS	NPS	97227	
TELEPHONE EXPENSES	28137	28137 SAMRASTA KARYAKARAM	119230	
CAR KIARYA	243744	243744 MUKYA MANTRI ADOSARACHNA		
ELECTRICITY BILL	292629			
PROFESSIONAL FEES PAID	999			
CONSTRUCTION PWD EXPENSES	3039010			
PRINTING AND FLEX	438979			
BANK CHARGES	20740			
JAL SAMAGRI PURCHASED	189579			
STORE MATERAIL PURCAHSED	439665	439665 PROPERTY TAX		355344
GST IT PAID	956409	956409 EDUCUTION CESS		142309
VIDUT SAMAGRI PURCHASED	2009202	2009202 NAGAR VIKAS CESS		89760
JCB KIRAYA	687001	687001 SAMEKIT KAR		327064
DIGITAL SIGNATURE EXPENSES	15800	15800 SHOP RENT		622205
TENDER FEES	129628	129628 WATER TAX		184380
DIESAL EXPENSES	677173	677173 TENKAR KIRAYA		54450
PHOTOCOPY EXPENSES	28280	28280 BAZAR BETKI		398970
COMPUTER REPAIRING	141351	141351 DUKAN KE KIST		1785914
SWACHTA EXPENSES	886729	886729 NAMANTARAN SULK		55275
OFFICE EXPENSES	2100	2100 SAMODAYAK BHAWAN KIRAYA		26000
ELECTION EXPENSES	139170	139170 SAHUKARI PANJAYAN SULK		14000
ADVOCATE FEES	40720	40720 TALAB SULK	1	2520
CCTV CAMERA	29715	29715 SUCHNA KA AADHIKAR	1	1542
WITH WHITEIN			Parama carpinalis	

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MIS FEDDING EXPENSES	3087001	308700 UPBHOGTA SURCHARGE SULK	6480
PAN AMAS	1000001	OOO OTHER EXPENSES	5700
COL CVDENCES	348022	222 BANK SE DRADT INTERST	356155
ESTP EXPENSES	685287	287 EPF RASHI	25610
JAL SAMOOH VYARMA YOJANA	1363752		
TENT EXPENSES	619517		200000
AGRIM RASHI	85000	85000 SURPLUS / DEFFIENCIES	30909643
MUNADI EXPENSES	44400		
KARYAKARM EXPENSES	5543039		
BRS DIFFERENCE	101086.2		
			60140780.2
	60140780.2		
TOTAL			

मुख्य मगर पालिका अधिकारी नगर परिषद् पटेरा नगर-इमोह (म.प्र.)

DIST DAMOH	
NAGAR PARISAHD PATERA	
NAGAR P	The April of the
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RECEIPT		OUNT YEAR 0	ACCOUNT YEAR 01.04.2023 TO 31.03.2024	
OPENING BALANCE	AMOOINI (RS)		PAYEMENT	AMOUNT ( RC)
CASH IN HAND			EMPLOYEE SALARY	13007112
	0		AUDIT EXPENSES	35000
BANK BALANCE			ELECTRICITY BILL	292659
STATE BANK OF INDIA A/C 347571153067		44837960.17	ADVERTISEMENT AND NEWSPAPAR	105765
STATE BANK OF INDIA A/C 11513539804	24/56/37.7		STATIONARY	128868
STATE BANK OF INDIA A/C 37684723047	454627.47		VAHAN MARAMAT	441492
CANARA BANK A/C NO 4776132000012	13618		PWD EXPENSES	22745884
710000000000000000000000000000000000000	19612977		KARYAKARM EXPENSES	550706
7			TELEPHONE EXPENSES	28137
			CAR KIARYA	243744
GRANT RECEIVED FROM STATE COVE			ELECTRICITY BILL	292659
CHINGI BACHI		24777459	24777459 PROFESSIONAL FEES PAID	66500
CADAV MADOAMAST	11340290		CONSTRUCTION PWD EXPENSES	3039010
SADAN MAKAMIMAI	1608751		PRINTING AND FLEX	438979
MOOLBHOOT SUBHIDA	3532790		BANK CHARGES	07/00
RAJYA VITYA	3726000		JAL SAMAGRI PURCHASED	189579
MUNDRANIK SULK	589948		STORE MATERAIL PURCAHSED	439665
15 TH FINANCE	3763223		GST IT PAID	956409
NPS	97227		VIDUT SAMAGRI PURCHASED	2009202
SAMRASTA KARYAKARAM	119230		JCB KIRAYA	687001
			DIGITAL SIGNATURE EXPENSES	15800
			TENDER FEES	129628
			DIESAL EXPENSES	677173
			PHOTOCOPY EXPENSES	28280
			COMPUTER REPAIRING	141351
			SWACHTA EXPENSES	886729
			OFFICE EXPENSES	2100
PROPERTY TAX		355344	ELECTION EXPENSES CHRIV	139170
EDUCUTION CESS	6	142309	142309 ADVOCATE FEES	40/20
NAGAR VIKAS CESS		89760	89760 CCTV CAMERA	23/15
PROPERTY.	वालिका अधिकार		しると	VO

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नगर बरिषद् बहैरा ित्ता-दमोह (स.प्र.)

SAMEKIT KAR	327064 MIS FEDDING EXPENSES	308700
SHOP RENT	622205 PM AWAS	100000
WATER TAX	184380 EPF EXPENSES	3480222
TENKAR KIRAYA	54450 FSTP EXPENSES	685287
BAZAR BETKI	398970 JAL SAMOOH VYARMA YOJANA	1363752
DUKAN KE KIST	1785914 TENT EXPENSES	619517
NAMANTARAN SULK	55275 AGRIM RASHI	82000
SAMODAYAK BHAWAN KIRAYA	26000 MUNADI EXPENSES	44400
SAHUKARI PANJAYAN SULK	14000 KARYAKARM EXPENSES	5543039
TALAB SULK	2520	
SUCHNA KA AADHIKAR	1542	
UPBHOGTA SURCHARGE SULK	6480 BRS DIFFERENCE	101086.2
OTHER EXPENSES	5700 CLOSING BALANCE	
BANK SE PRAPT INTERST	356155 CASH IN HAND	0
EPF RASHI	25610 BANK BALANCE	-
	STATE BANK OF INDIA A/C 347571153067	13270990.6
	STATE BANK OF INDIA A/C 11513539804	612072.03
= (ga +	STATE BANK OF INDIA A/C 32684723047	13618
	CANARA BANK A/C NO 4776132000012	31636.37
a company of the comp		
TOTAL	74069097,17 TOTAL	74069097.2





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

PARTICIPA	1/2023-31/03/2024
BANK BALANCE AS PER CASH BOOK 31.03.20	ARS AMOUNTS
	13168595
DIFFERENCE IN PREVIOUS BRS	
	1101.94
ADD:- BANK INTEREST RECEIVED BUT ALCOHOL	
ADD:- BANK INTEREST RECEIVED BUT NOT TA	AKEN IN CASH BOOK 86896
CHEQUE NO DATE	AMOUNT
3/31/202	4
3/31/2024	1
LESS :- BANK CHARGES NOT TAKEN IN CASH	BOOK
ADD: EXCESS (SHORT) AMOUNT CREDITED BY	BANK
AS PER CASH BOOK AS DED DA	NK 14397.66
14/03/2024 10430 450	14357.00
06/03/2024 34600 0	
25/03/2024 0 30632.	34

STATE	E BANK OF INDIA A/C 11513529804	
PER	RIOD 01/04/2023 TO 31/03/2024	
	PARTICULAR	AMOUNT
BANK BALANCE AS PER C	ASH 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

**BANK BALANCE** 

3 STATE BANK OF INDIA A/C 32684/2304/	
PERIOD 01/04/2022 TO 31/03/2023	
BANK BALANCE AS PER CASH BOOK	13756
ADD - OPENING DIFFERENCE IN CASH BOOK	234
	13618
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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13270990.6

# NAGAR PARISHAD PATERA DIST DAMOH AUDIT OF REVANUE

0		2023	2023-2024			
2	S.NO PAKAMETERS	DESCRIPTION				
	RAVANIE TAX	NOLONIA			Observation in breif	Suggestion
		RECEIPT				2.7
1	The state of the s	2023-2024	2022-2023 % Growth	% Growth		
T	1 PROPERITION	355344		-0.17		
	2 SAMERII KAR	327064	437037	-33.6		
	3 NAGAR VIKAS CESS	89760	89493	0.029		
1	4 EDCUCUTION CESS	142309	138985	0.023		
1						
	TOTAL	914477	1021438			SERVE NOTICE TO
1						PENDING
- 1		RECIEPT			NIL	RECOVERY
	A STATE OF THE STA	2023-2024	202-2023	2022-2023 %r IN GROWTH	МТН	
	NON REVANUE TAX					
1	1 LAND AND BUILDING RENT	622205	359660	42.03	8	
	2 WATER CONSUMAR SURCHARGE	184380	350535	-90.01	1	
	3 OTHER TAX /CESS	564937	7 634781	12.6	9	
	Control of the Contro					
	TOTAL	1371522	2 1344976			
		The same of the sa				

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