

कार्यालय नगर पालिका परिषद दमोह(म0प्र0)

पत्र कं0/लेखा/न0पा0/17

दमोह दिनांक 23/09/20

प्रति,

संयुक्त संचालक,
नगरीय प्रशासन एवं विकास
सागर संभाग सागर

विषय:- निकाय की सी.ए. आडिट रिपोर्ट वर्ष 2019-20 उपलब्ध कराने के संबंध में।


संदर्भ:- 1. आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र कमांक/शा-4 / 2020/7266 भोपाल दिनांक 26/05/2020

2. संयुक्त संचालक नगरीय प्रशासन एवं विकास सागर संभाग सागर का पत्र कमांक/लेखापाल/2020/2955 सागर दिनांक 22/09/2020

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उपरोक्त विषय व संदर्भित पत्र में निवेदन है कि निकाय के वित्त वर्ष 2019-20 के लेखों की संपरीक्षा अनुबंधित सी.ए. SPSA & CO. भोपाल द्वारा अंकेक्षण कार्य पूर्ण कर आडिट रिपोर्ट निकाय में प्रस्तुत कर दी गई है। जो आवश्यक कार्यवाही हेतु पत्र के साथ संलग्न कर आपकी ओर प्रेषित है।

संलग्न:- उपरोक्तानुसार।



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह

पृ0 कं0/लेखा/न0पा0/18

दमोह दिनांक 23/9/2020

प्रतिलिपि:-

1. संयुक्त संचालक (वित्त) नगरीय प्रशासन एवं विकास म0प्र0 भोपाल की ओर सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दमोह

कार्यालय नगर पालिका परिषद् दमोह(म0प्र0)

पत्र क्र०/लेखा/न०पा०/१७

दमोह दिनांक 23/09/20

प्रति,

संयुक्त संचालक,
नगरीय प्रशासन एवं विकास
सागर संभाग सागर

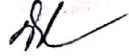
विषय:- निकाय की सी.ए. आडिट रिपोर्ट वर्ष 2019-20 उपलब्ध कराने के संबंध में।

- संदर्भ:-
1. आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्रमांक/शा-4 / 2020/7266 भोपाल दिनांक 26/05/2020
 2. संयुक्त संचालक नगरीय प्रशासन एवं विकास सागर संभाग सागर का पत्र क्रमांक/लेखापाल/2020/2955 सागर दिनांक 22/09/2020

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उपरोक्त विषय व संदर्भित पत्र में निवेदन है कि निकाय के वित्त वर्ष 2019-20 के लेखों की संपरीक्षा अनुबंधित सी.ए. SPSA & CO. भोपाल द्वारा अंकेक्षण कार्य पूर्ण कर आडिट रिपोर्ट निकाय में प्रस्तुत कर दी गई है। जो आवश्यक कार्यवाही हेतु पत्र के साथ संलग्न कर आपकी ओर प्रेषित है।


संलग्न:- उपरोक्तानुसार।


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् दमोह

पृ० क्र०/लेखा/न०पा०/१८
प्रतिलिपि:-

दमोह दिनांक 23/9/2020

1. संयुक्त संचालक (वित्त) नगरीय प्रशासन एवं विकास म०प्र० भोपाल की ओर सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् दमोह

SPSA & Co.

CHARTERED ACCOUNTANTS

(An ISO 9001:2008 Certified and Peer Reviewed Firm Serving Since 1980)

AUDITOR'S REPORT

For the period - 1st April 2019 to 31st March 2020

Urban Local Bodies- DAMOH

Address: Municipal Council Damoh, Distt.- Damoh (M.P.)

Financial Year: 2019-20

103, FIRST FLOOR, GEDAJI COMPLEX, GUJRATI BAZAAR, SAGAR, MP, 470002

Email ID info.mp@spsagroup.com Website: www.spsagroup.com
Mobile No.: +91-8889428888



SPSA & Co.

Chartered Accountants

(ICAI Reg. No. 019688N)

103 First Floor Gedaji Complex Gujrati Bazaar Sagar MP 470002

E-mail Id: info.mp@spsagroup.com, Website: www.spsagroup.com


Audit Report

We have examined the Balance Sheet of ULB-DAMOH as at 31st March 2020

And the Income & Expenditure account for the year ended 31st March 2020, which are in agreement with the books of account maintained by the said trust or institution. We have obtained all the information and expenditure, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below.

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with auditing standards generally in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of :-
 - a) Receipt & Payment account for the year ended as on 31st March 2020.
 - b) Income & Expenditure account for the year ending as on 31st March 2020.


A.A.O.
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AUDIT OBSERVATION & SUGGESTIONS

Point '1' Audit of Expenditure:

OBSERVATIONS

- We covered all the Expenditure during the process of Audit.
- We have verified that Expenditure of Particular schemes were not over Budgeted and spent according to guideline, directives, acts and rules issued by Government of India /State Government
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books except following:
- No mistake we found in monthly balance of Cash Book.
- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- All Utilization certificates has been checked with expense vouchers and tallied with income & expenditure records.

SUGGESTIONS

- Payment voucher should be signed by Receiver to Payment.
- TDS should be deducted and paid to Income tax authority timely.

Point '2' Audit of Revenue:

OBSERVATIONS

- We have audit all the resources of revenue
- We checked all the Revenue receipt from the Receipt Book and verified that the money Received is also deposited is respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we fund that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No Lapses found in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- Interest income from FDR's has been accounted for timely.
- We have not sheered any investment on lesser interest rate.

SUGGESSTIONS

- Recovery rate of Property Tax, Water tax and Rent for Municipal Properties and amenities is very low.
Management has to focus on this revenue area and plan for prompt recovery.
- Other taxes/cess of Municipal Corporation should recover properly and time to time.


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Point '3' Audit of FDR's:

OBSERVATIONS

- We have check all FDR made out of Grant and Municipal fund.
- We check all FDR with FDR list by the MC and Cash Book, all renewal made timely.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- Interest received on FDR's entered in the cash book at the time of Renewal.

SUGGESSTIONS

- FDR Register should be maintained and timely reviewed so that all FDR renewed timely.

Point '4' Audit of Book Keeping:


OBSERVATIONS

- We checked all the books of accounts which maintained by the Municipal Council.
- Fixed Assets Register has not been prepared, therefore we were unable to verify.
- We examine and reconcile all the accounts of receipts and payment of fund for special purpose.

SUGGESSTIONS

- Stock register should be properly signed by each party i.e. Stock handing authority and person who receives it.
- Some item has not been entered in stock register timely, due to this negative balance of stock had seen. So all the stock should be entered in books whenever stock department receive it.
- Grant register and Fixed Assets register are most important register for ULB therefore these should be prepared and maintained timely and with accrue.
- For the proper accounting Municipal Corporation should adopt computerized software accounting system.


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Point '5' Audit of Grant's & Loans:

OBSERVATIONS

- We examine all the grants receive from the central government and its utilization.
- We examine all the grants receive from the State government and its utilization.
- During Audit we can't bifurcate how much portion belongs to revenue or capital. Except that all grant use for the purpose for which grants have received.

SUGGESSTIONS

- Loan has token for payment of Salary i.e. revenue nature expenditure, MC has increase source of income that there will no need of Loan for revenue nature expenditure.

Point '6' Audit of Tender's:

OBSERVATIONS

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedure.
- During the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.

SUGGESSTIONS

- Tendering process is good and genuine.
- In the tender quotation amount should be printed.

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Point '7' Incidences relating to diversion of fund from Capital Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one Scheme to another:


OBSERVATIONS

- We didn't find any Incidences relating to diversion of funds from Capital Receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme to another.

SUGGESTIONS

- There is proper bifurcation of capital and revenue nature receipts and expenditure.


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For SPSA & CO.
CHARTERED ACCOUNTANTS
Priyesh Kumar Jain
(Partner)

Date: - 17/09 /2020
Place: - Damoh

MP Urban Local Body, Damoh
BALANCE SHEET AS AT 31st March 2020

Sr. No.	Particulars	Schedule No.	Current Year (Amount in Rs.)		Previous Year (Amount in Rs.)	
1	SOURCES OF FUND					
A1	Reserves and surplus					
	Municipal (General) Fund					
	Earmarked Funds					
	Reserves					
	Total Reserves and surplus					
A2	Grants, Contribution for					
A3	Loans					
	Secured Loan					
	Unsecured Loan					
	Total Loan					
	TOTAL SOURCES OF FUNDS (A1+A2+A3)		2,97,48,74,881.32			2,76,46,87,876.23
B	APPLICATION OF FUNDS					
B1	Fixed Assets					
	Gross Block		4,12,79,95,215.91			
	Less Accumated Depreciation		1,02,61,16,166.77			
	Net Block					
	Capital Work-in-Progress		3,10,18,79,049.14			
	Total Fixed Assets		2,19,54,823.50			3,13,56,71,376.64
B2	Investments					
	Investments - General Fund		10,78,462.00			
	Investments - Other Fund		97,95,364.00			
	Total Investments					
B3	Current Assets, Loan & Advances					
	Stock in Hand ((Inventories)					
	Sundry Debtors (Receivables)					
	Gross Amount Outstanding					
	Less Accumated Provision against bad and doubtful receivables					
	Sundry Debtors (Receivables) - Net					
	Prepaid Expenses		5,40,75,464.00			
	Cash and Bank Balance		17,15,74,814.99			
	Loans Advances and Deposits		40,14,468.00			
	Total Currents Assets		22,96,64,746.99			
B4	Current Liabilities and Provisions					
	Deposit Received		31,06,58,502.00			
	Deposit Works					
	Other Liabilities (Sundry Creditors)		7,06,23,534.31			
	Provisions					
	Total Current Liabilities		38,12,82,036.31			
B5	Net Current Assets (B3-B4)					
C	Other Assets					
D	Miscellaneous Expenditure (to the extant not written off)					
	TOTAL APPLICATION OF FUNDS (B1+B2+B3+C+D)		2,97,48,74,881.32			2,76,46,87,876.23
	Notes to the Balance Sheet - Attached					




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MP Urban Local Body, Damoh
INCOME AND EXPENDITURE STATEMENT
For the period from 01st April 2019 to 31st March 2020

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (In Rs.)
A	Income			
	Revenue Income	IE-1	2,02,63,610.00	1,67,33,689.00
	Assigned Revenue & Compensations	IE-2	16,40,71,710.00	18,44,65,841.00
	Rental Income From Municipal Properties	IE-3	92,93,758.00	56,43,667.00
	Fees & User Charges	IE-4	1,73,02,458.00	3,40,94,597.00
	Sale & Hire Charges	IE-5	10,06,115.00	9,62,099.00
	Revenue Grants Contribution & Subsidies	IE-6	33,95,609.00	-
	Income From Investments	IE-7	-	-
	Accrued Interest	IE-8	1,28,31,208.00	55,31,727.00
	Other Income	IE-9	3,08,90,502.00	2,29,62,896.00
	Total Income		25,90,54,970.00	27,03,94,516.00
B	Expenditure			
	Establishment Expenses	IE-10	19,52,62,567.00	16,91,19,752.00
	Administrative Expenses	IE-11	5,30,10,220.00	7,04,64,481.00
	Operations & Maintenance	IE-12	3,75,62,043.91	3,69,30,653.00
	Interest & Finance Charges	IE-13	6,085.00	23,599.00
	Programe Expenses	IE-14	-	-
	Revenue Grants Contribution & Subsidies	IE-15	-	-
	Provisions and Written Off.	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depriciation		18,43,47,720.00	15,17,76,579.88
	Total Expenditure		47,01,88,635.91	42,83,15,064.88
C	Gross Surplus/(deficit) of income over expenditure except prior period items (A-B)		(21,11,33,665.91)	(15,79,20,548.88)
D	Add/Less: Prior Period Items (Net)	IE-18	-	22,490.00
E	Gross Surplus/(deficit) of income over expenditure after prior period items (C-D)		(21,11,33,665.91)	(15,78,98,058.88)
F	Less: Transfer to Reserved Fund		-	-
G	Net Balance being surplus/(deficit) carried over to Munciple Fund (E-F)		(21,11,33,665.91)	(15,78,98,058.88)


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MP Urban Local Body Damoh
 RECEIPTS AND PAYMENT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020

		(Amount in Rs.)			
Receipts	Amount	Amount	Payment	Amount	Amount
Opening Balance		8,90,64,996.99	Indirect Income		7,58,476.00
Bank Account	8,90,64,996.99		1-Revenue Income	7,58,476.00	
Indirect Income		24,29,56,139.00	Indirect Expenses		1,58,57,220.00
1-Revenue Income	24,29,56,139.00		2-Revenue Expenditure	1,58,57,220.00	
Indirect Expenses			Capital Receipts & Liabilities		87,74,00,828.00
2-Revenue Expenditure			320-Grants, Contribution for Specific Purpose	27,37,20,712.00	
Capital Receipt & Liabilities		71,98,53,153.00	330-Secured Loans	1,32,70,746.00	
320-Grants, Contribution for Specific Purpose			340-Deposit Received	1,01,69,587.00	
330-Secured Loans	62,02,93,906.00				
340-Deposit Received	8,16,14,360.00				
350-Other Liabilities	1,79,34,894.00		350-Other Liabilities	58,02,39,783.00	
	9,993.00		Capital Expenditure & Assets		-
			410-Fixed Assets	-	
			431-Sundry Debtors (Receivables)	-	
Capital Expenditure & Assets		1,37,17,050.00	460-Loans Advances and Deposits		
431-Sundry Debtors (Receivables)	1,37,17,050.00		Closing Balance		17,15,74,814.99
			Bank Accounts	17,15,74,814.99	
Total		1,06,55,91,338.99	Total		1,06,55,91,338.99

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Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
11001	Property Tax	1,13,01,746.00	1,13,13,422.00
11002	Water Tax	21,59,952.00	21,59,952.00
11003	Sewerage Tax	-	-
11004	Conservancy Charges	1,09,150.00	40,960.00
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	1,11,000.00	33,000.00
11060	Cess	-	-
11080	Other Taxes	65,81,762.00	31,86,355.00
	Sub Total	2,02,63,610.00	1,67,33,689.00
11090	Less: Tax Remission & Refund [Schedule IE-1 (a)]	-	-
	Sub Total	2,02,63,610.00	1,67,33,689.00
	Total Tax Revenue	2,02,63,610.00	1,67,33,689.00

Schedule IE-1 (a): Tax Remission & Refund

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1109001	Property Tax	-	-
1109002	Water Tax	-	-
1109003	Sewerage Tax	-	-
1109004	Conservancy Charges	-	-
1109011	Others	-	-
	Total Refund & Remission of Tax Revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
12010	Taxes and Duties collected by others	27,88,000.00	3,19,770.00
12020	Compensation in Lieu of Taxes/Duties	16,12,83,710.00	18,41,46,071.00
12030	Compensation in Lieu of Concession	-	-
	Total Assigned Revenues & Compensations	16,40,71,710.00	18,44,65,841.00

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Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
13010	Rent From Civic Amenities	92,93,758.00	56,43,667.00
13020	Rent From Office Building	-	
13030	Rent From Guest House	-	
13040	Rent From Lease of Lands	-	
13080	Other Rents	-	
	Sub Total	92,93,758.00	56,43,667.00
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	92,93,758.00	56,43,667.00

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
14010	Empanelment & Registration Charges	87,950.00	51,580.00
14011	Licensing Fees	25,866.00	28,808.00
14012	Fees for Grants of Permit	1,05,000.00	5,05,267.00
14013	Fees for Certificate or Extract	1,980.00	9,400.00
14014	Development Charges	-	-
14015	Regularisation Fees	600.00	11,800.00
14020	Penalties and Fines	48,775.00	8,859.00
14040	Other Fees	43,280.00	49,365.00
14050	User Charges	1,89,870.00	1,10,505.00
14060	Entry Fees	-	-
14070	Service/Administrative Charges	86,79,557.00	1,36,96,606.00
14080	Other Charges	50,54,418.00	1,19,70,464.00
	Sub Total	1,42,37,296.00	2,64,42,654.00
14090	Add: Rent Remission and Refunds	30,65,162.00	76,51,943.00
	Sub Total	30,65,162.00	76,51,943.00
	Total Rental Income From Municipal Properties	1,73,02,458.00	3,40,94,597.00

Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
15010	Sale of Products	10.00	-
15011	Sale of Forms & Publications	9,98,205.00	9,41,299.00
15012	Sales of Stores & Scrap	7,900.00	20,800.00
15030	Sale of Others	-	-
15040	Hire Charges of Vehicles	-	-
15041	Hire charges of Equipments	-	-
	Total Income From Sale & Hire Charges	10,06,115.00	9,62,099.00

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Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
16010	Revenue Grants	33,95,609.00	-
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	33,95,609.00	-

Schedule IE-7: Income From Investments

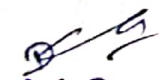
Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income From Project Taken Upon Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	-	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17110	Interest From Bank Accounts	1,28,31,208.00	55,31,727.00
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	1,28,31,208.00	55,31,727.00

Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaim Refund/Libilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	3,08,90,502.00	2,29,62,896.00
	Total Other Income	3,08,90,502.00	2,29,62,896.00


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Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
21010	Salaries, Wages and Bonus	18,78,39,512.00	16,28,31,345.00
21020	Benefits and allowances	15,96,647.00	13,68,689.00
21030	Pension	44,10,360.00	44,27,126.00
21040	Other Terminal & Retirement Benefits	14,16,048.00	4,92,592.00
	Total Establishment Expenses	19,52,62,567.00	16,91,19,752.00

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
22010	Rent, Rates and Taxes	4,86,562.00	4,99,324.00
22011	Office Maintenance	3,34,29,187.00	3,58,47,173.00
22012	Communication Expenses	3,47,844.00	3,31,852.00
22020	Books & Periodicals	-	-
22021	Printing and Stationary	31,35,381.00	47,51,474.00
22030	Travelling & Conveyance	51,62,438.00	57,49,113.00
22040	Insurance	3,85,552.00	4,25,603.00
22050	Audit Fees	-	25,00,000.00
22051	Legal Expenses	5,92,500.00	4,45,750.00
22052	Professional and other Fees	47,93,840.00	1,26,95,555.00
22060	Advertisement and Publicity	16,43,939.00	20,88,334.00
22061	Membership and Subscriptions	-	-
22080	Other Administrative Expenses	30,32,977.00	51,30,303.00
	Total Administrative Expenses	5,30,10,220.00	7,04,64,481.00

Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
23010	Power & Fuel	92,427.00	-
23020	Bulk Purchase	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	3,75,778.00	-
23050	Repair & Maintenance of Infrastructure Assets	2,96,21,029.00	2,29,46,831.00
23051	Repair & Maintenance of Civic Amenities	12,920.00	4,10,884.00
23052	Repair & Maintenance of Buildings	27,354.00	3,67,515.00
23053	Repair & Maintenance of Vehicles	11,74,511.00	6,25,171.00
23054	Repair & Maintenance of Furniture	-	16,880.00
23055	Repair & Maintenance of Office Equipments	-	-
23056	Repair & Maintenance of Electrical Appliances	32,36,546.00	77,20,254.00
23057	Repair & Maintenance of Heritage Buildings	-	2,32,283.00
23059	Repair & Maintenance Others	-	-
23080	Other Operating & Maintenance Expenses	30,21,478.91	46,10,835.00
	Total Operations & Maintenance	3,75,62,043.91	3,69,30,653.00

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Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies & Association	-	-
24040	Interest on Loan From International Agencies	-	-
24050	Interest on Loan From Banks & Finance Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	6,085.00	23,599.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	6,085.00	23,599.00

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
25010	Election expenses	-	-
25020	Own Programme	-	-
25030	Share in Programme of Others	-	-
	Total Programme Expenses	-	-

Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
26010	Grants	-	-
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	-

Schedule IE-16: Provisions and Written Off.

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expenses Written Off.	-	-
	Total Provisions and Written Off.	-	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27110	Loss on Disposal of Assets	-	-
27120	Loss on Disposal of Investments	-	-
29050	Transfer to General Activity Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18500	Income	-	-
18510	Other Revenue	-	-
18540	Other Income	-	22,490.00
	Sub Total	-	22,490.00
28500	Expenses (difference of tally cash book and cash book in physical)	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Revenues	-	-
	Sub Total	-	-
	Total Prior Period	-	22,490.00

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MP Urban Local Body, Damoh
Schedule B-1: Municipal (General) Fund

Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Department and Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Balance as per Last amount	-	-	-	-	(18,36,97,837.77)
	Additions during the year	-	-	-	-	
31090	Surplus for the year	-	-	-	-	(21,11,33,665.91)
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	(39,48,31,503.68)
	Deductions during the year	-	-	-	-	
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	
31010	Balance at the end of the Current Year	-	-	-	-	(39,48,31,503.68)


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MP Urban Local Body, Damoh
Schedule B-2: Earmarked Funds (Special Funds/ Sinking Fund/ Trust of Agency Fund)

Account Head	Particulars	(Amount In Rs.)					
		Special Fund-1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	Transfer From Municipal Fund	-	-	-	-	-	-
	Interest/Dividend earned on Social Fund Investments	-	-	-	-	-	-
	Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	Appreciation in Value of Social Fund Investments	-	-	-	-	-	-
	Other Addition (Other Specify Nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital Expenditure on:-	-	-	-	-	-	-
	Fixed Assets	-	-	-	-	-	-
	Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowance etc.	-	-	-	-	-	-
	Rent and Other Administration Charges	-	-	-	-	-	-
	[3] Other	-	-	-	-	-	-
	Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	Diminution in Value of Special Fund Investments	-	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-c]	-	-	-	-	-	-




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MP Urban Local Body, Damoh
Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution					
31220	Borrowing Redemption Reserve	2,64,85,30,280.00	43,17,00,920.00	3,08,02,31,200.00	-	3,08,02,31,200.00
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	8,516.00	-	8,516.00	-	8,516.00
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	37,62,229.00	-	37,62,229.00	-	37,62,229.00
31211	Capital Reserve	-	-	-	-	-
	Previous Year Adjustment	(39,390.00)	-	(39,390.00)	-	(39,390.00)
	Total Reserve Funds	2,65,22,61,635.00	43,17,00,920.00	3,08,39,62,555.00	-	3,08,39,62,555.00



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MP Urban Local Body, Damoh
Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	(Amount in Rs.)					Total
	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	5,63,75,509.00	6,02,33,599.00	61,00,000.00	-	-	12,27,09,108.00
(b) Additions to the Grants						
Grants received during the year	5,30,36,903.00	73,71,673.00	-			6,04,08,576.00
Interest/Dividend earned on Grant Investment						
Profit on disposal of Grant Investments						
Appreciation in Value of Grant Investments						
Other Addition (Specify nature)						
Total (b)	5,30,36,903.00	73,71,673.00	-	-	-	6,04,08,576.00
Total (a+b)	10,94,12,412.00	6,76,05,272.00	61,00,000.00	-	-	18,31,17,684.00
(c) Payment Out of Funds						
Capital Expenditure of Fixed Assets						
Capital Expenditure of Other						
Revenue Expenditure on:						
Salary, Wages and Allowance etc						
Rent						
Other						
Loss on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Other Administrative Charges						
Total (c)	-	-	-	-	-	-
Net Balance at the year end (a+b-c)	10,94,12,412.00	6,76,05,272.00	61,00,000.00	-	-	18,31,17,684.00



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**MP Urban Local Body, Damoh
Schedule B-5: Secured Loans**

Amount Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33010	Loan From Central Government		
33020	Loan From State Government	10,26,26,146.00	6,52,08,641.00
33030	Loans From Government Bodies & Association	-	10,82,06,330.00
33040	Loans From International Agencies		
33050	Loans From Banks & Other Financial Institutions		
33060	Other Term Loans		
33070	Bonds & Debentures		
33080	Other Loans		
	Total Secured Loans	10,26,26,146.00	17,34,14,971.00

Note:-

- *The nature of the Security shall be specified in each of these categories:
- *Particulars of any guarantee given shall be disclosed.
- *Terms of redemption (if any) of bonds/debenture issued shall be stated together with the earliest date of redemption
- *Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately.
- *For loans disbursed directly to an executing agency, please specify the name of the project for which such loan is raised.

Schedule B-6: Unsecured Loans

Amount Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33110	Loan From Central Government	-	-
33120	Loan From State Government	-	-
33130	Loans From Government Bodies & Association	-	-
33140	Loans From International Agencies	-	-
33150	Loans From Banks & Other Financial Institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & Debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Note:-

- *Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately.

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**MP Urban Local Body, Damoh
Schedule B-7, Deposits Received**

Amount Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
34010	From Contractors	31,04,19,742.00	29,27,51,131.00
34020	From Revenues	2,38,760.00	2,38,760.00
34030	From Staff	-	-
34080	From other	-	-
	Total Deposits Received	31,06,58,502.00	29,29,89,891.00

Schedule B-8, Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the	Utilization/Expen diture	Balance Outstanding at the end of
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9, Other Liabilities (Sundry Creditors)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
35010	Creditors	4,63,60,333.00	20,54,87,569.00
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	1,16,13,926.60	1,10,65,695.60
35030	Government Duties Payable	1,26,49,274.71	1,14,97,247.80
35040	Returns Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	7,06,23,534.31	22,80,50,512.40

Schedule B-10, Provisions

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
36010	Provisions of Expenses	-	-
36020	Provisions of interest	-	-
36030	Provisions for Other Assets	-	-
	Total Provisions	-	-

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MP Urban Local Body, Damoh
Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year	At the end of previous year
		3	4	5	6	7	8	9	10	11	12
1	2										
	Land Buildings										
41010	Land	1,38,09,293.00	59,80,008.00		1,97,89,301.00						
41015	Lakes and Pond	87,42,615.00	4,03,302.00		91,45,917.00						1,38,09,293.00
41020	Buildings	1,86,16,76,842.00	1,35,39,810.00		1,87,52,16,652.00	8,03,65,672.81	9,37,60,833.00		17,43,26,505.81		87,42,615.00
	Infrastructure Assets										1,78,11,11,169.19
41030	Roads and Bridges	73,10,11,170.41	4,09,92,545.00		77,20,03,715.41	34,40,64,444.22	3,97,09,783.00		58,37,74,227.22		18,69,46,726.19
41031	Sewerage and Drainage	22,94,36,771.00	3,69,73,264.00		26,64,10,035.00	5,90,66,650.83	1,33,20,502.00		7,23,87,152.83		17,03,70,120.17
41032	Water Ways	59,10,49,617.50	7,06,27,159.00		1,06,16,76,776.50	12,03,74,551.86	2,65,41,919.00		14,69,16,470.86		87,06,75,065.64
41033	Public Lighting	93,47,183.00			93,47,183.00	30,34,099.52	9,34,718.00		39,68,817.52		63,13,083.48
41034	Bridges	2,20,18,520.00	1,73,425.00		2,21,91,945.00						2,20,18,520.00
41040	Plants & Machinery	1,40,64,788.00			1,40,64,788.00	65,13,028.63	14,06,479.00		79,19,507.63		75,51,759.37
41050	Vehicles	4,05,28,624.00			4,05,28,624.00	1,56,91,837.79	40,52,862.00		1,97,44,699.79		2,48,36,786.21
41060	Office & Other Equipment	48,88,230.00	1,47,121.00		50,35,351.00	13,81,994.35	16,36,430.00		30,18,424.35		35,06,235.65
41070	Furniture, Fixture, Electrical										
41070	Appliances	2,61,69,358.00	36,73,582.00		2,98,41,940.00	1,10,76,166.76	29,84,194.00		1,40,60,360.76		1,50,92,191.24
41080	Other Fixed Assets	27,42,988.00			27,42,988.00						27,42,988.00
	Total	3,95,54,84,999.91	17,25,10,216.00		4,12,79,95,215.91	84,17,68,446.77	18,43,47,720.00		1,02,61,16,166.77		3,11,37,16,553.14
412	Capital Work in Progress	2,19,54,823.50			2,19,54,823.50						2,19,54,823.50



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Note:-

1. Land including the Annexure 1 & 1A
2. Building including the Annexure 2 & 2A
3. Depreciation on Road & Bridge including the Annexure 3 & 4
4. Office & Other Equipment including the Annexure 13,14 & 15A

Additional disclosure to the Schedule

1. Value of Fixed Assets under dispute or litigation shall be provided. The Status of the legal case as at the reporting date of the financial statements shall also be mentioned.
2. The details & Value of assets. Which are not yet physically identified/traced shall be disclosed separately.
3. Details and Value of assets under lease and hire purchase needs to be disclosed as a note.

Note:-

1. Addition include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed Block as referred to in Schedule B-2 and B-4.
2. Gross Block means Cost of acquisition of fixed assets. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
3. Land includes areas used as and for the purpose of public places such as parks, Square, gardens, lakes, museums, libraries, godown etc.
4. Building include office and works buildings, commercial buildings. Residential buildings, school and college, hospital buildings, public buildings temporary structure and sheds etc.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Water works include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.
7. Road and bridge include roads and streets, pavements, pathways, bridge, culverts and subways.
8. No depreciation is to be charged on Land.
9. Adjustment in depreciation in plant & Machinery included excess depreciation charged in FY 2014 - 15 and FY 2015 - 16.


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MP Urban Local Body, Damoh
Schedule B-12: Investments General Fund

(Amount in Rs.)

Account Head	Particulars	With Whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities			-	
42020	State Government Securities			-	
42030	Debentures and Bonds			-	
42040	Preference Share Equity Shares			-	
42060	Units of Mutual Funds			-	
42080	Other Investments (FD)			10,78,462.00	10,78,462.00
	Total Investments General Fund	-	-	10,78,462.00	10,78,462.00

Schedule B-13: Investments Other Funds

(Amount in Rs.)

Account Head	Particulars	With Whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities				
42120	State Government Securities				
42130	Debentures and Bonds				
42140	Preference Share Equity Shares				
42160	Units of Mutual Funds				
42180	Other Investments			97,95,364.00	97,95,364.00
	Total Investments Other Fund	-	-	97,95,364.00	97,95,364.00

Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Stores Loose		-
43020	Tools Other		-
	Total Stock in Hand		-

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MP Urban Local Body, Damoh					
Schedule B-15: Sundry Debtors (Receivables)					
Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	(Amount in Rs.)
					Previous Year Net Amount
43110	Receivable for Properties taxes				-
	Less than 5 years	2,03,54,492.00	(19,05,076.00)	1,84,49,416.00	2,03,54,492.00
	More than 5 years	-	-	-	-
	Sub Total	2,03,54,492.00	(19,05,076.00)	1,84,49,416.00	2,03,54,492.00
	Less: State Government Cess/ Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	2,03,54,492.00	(19,05,076.00)	1,84,49,416.00	2,03,54,492.00
43120	Receivable of Other taxes				-
	Less than 3 years	2,85,06,686.00	12,34,982.00	2,97,41,668.00	2,85,06,686.00
	More than 3 years	-	-	-	-
	Sub Total	2,85,06,686.00	12,34,982.00	2,97,41,668.00	2,85,06,686.00
	Less: State Government Cess/ Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	2,85,06,686.00	12,34,982.00	2,97,41,668.00	2,85,06,686.00
	Receivables of cess income				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43130	Receivable for Fees and User Charges				
	Less than 3 years	25,80,880.00	4,26,418.00	30,07,298.00	25,80,880.00
	More than 3 years	-	-	-	-
	Sub Total	25,80,880.00	4,26,418.00	30,07,298.00	25,80,880.00
43140	Receivable of Other Sources				
	Less than 3 years	28,77,082.00	-	28,77,082.00	28,77,082.00
	More than 3 years	-	-	-	-
	Sub Total	28,77,082.00	-	28,77,082.00	28,77,082.00
43150	Receivables From Governments				
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	5,43,19,140.00	(2,43,676.00)	5,40,75,464.00	5,43,19,140.00

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-

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MP Urban Local Body, Damoh
Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	Cash Balance	-	-
	Balance With Bank-Municipal funds		
45021	Nationalised Banks	8,73,61,213.27	4,99,32,105.27
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	4,46,425.65	13,17,979.65
45024	Post Office	-	-
	Sub Total	8,78,07,638.92	5,12,50,084.92
	Balance With Bank-Special funds		
45041	Nationalised Banks	2,85,97,088.07	3,34,85,434.07
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	2,85,97,088.07	3,34,85,434.07
	Balance With Bank-Grant funds		
45061	Nationalised Banks	5,51,50,088.00	43,09,478.00
45062	Other Schedule Bank	20,000.00	20,000.00
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	5,51,70,088.00	43,29,478.00
	Total Cash and Bank Balances	17,15,74,814.99	8,90,64,996.99

Schedule B-18: Loans, Advance and Deposits

Account Head	Particulars	(Amount In Rs.)			
		Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	11,28,806.00	-	-	11,28,806.00
46020	Employees Provident Fund Loans	2,39,915.00	-	-	2,39,915.00
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	26,45,747.00	-	-	26,45,747.00
46080	Other Current Assets	-	-	-	-
	Sub Total	40,14,468.00	-	-	40,14,468.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advance and Deposits	40,14,468.00	-	-	40,14,468.00

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MP Urban Local Body, Damoh
Schedule B-18 (a) : Accumulated Provision against Loan, Advances and Deposits

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
47010	Deposit Work	-	-
47020	Other Assets Control Account	-	-
	Total Other Assets	-	-

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
48010	Loan Issue Expenses		-
48020	Deferred Disccount on Issue of Loans		-
48021	Deferred Revenue Expenses		-
48030	Other	(82,15,528.00)	(82,15,528.00)
	Total Miscellaneous Expenditures	(82,15,528.00)	(82,15,528.00)

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Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20
Name of ULB-DAMOH (M.P.)
Name of the Auditors - M/s SP&A & Co

Serno	Parameters	Descriptions	Observations	Suggestion
1	Audit of Revenue	We have audited the revenue of Nagar Parishad' from various Sources.	As per enclosed report	Issuing notice to the public for Pending Recovery.
2	Audit of Expenditure	We have performed test check of Payment Voucher entered in the Main Cash Book and Grant Register.	As per enclosed report	NA
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc.	We observed that ULB has maintained Fixed Assets Register.	Take Signature on Store register at the time of issuing any item & Materials from Store.
4	Audit of FDR	We have checked FDR and found that ULB is maintaining fixed Deposit register.	There has been Fixed Deposit made by the Nagar Parishad.	NA
5	Audit of Tenders/Bids	We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	As per enclosed report	NA
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	As per enclosed report	NA
7	Incidences relating to diversion of fund from Capital receipts/ Grants/ Loans to Revenue Nature expenditure & from one Scheme/Project to another	We did not observed any of such cases	As per enclosed report	NA
8	Any Other			
	a) Percentage of revenue Expenditure (Establishment, Salary, operation & Maintenance) with respect to revenue receipts (tax & non tax) excluding Octroi, Entry tax, Stamp Duty & Other grants etc.	Revenue Expenditure 285840915.91 Revenue received tax & Non Tax = 246223762.00 (Revenue Expenditure/ Revenue Received) (285840915.91/246223762)=116.08% approx.	We observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low.	We suggest that ULB Should take strict action to recover the tax by issuing notice to the public and increase the staff.
	b) Percentage of Capital Expenditure with respect to Total Expenditure.	Capital Expenditure = 172510216 & Total Expenditure 458351131.91 Ratio = 37.63% (172510216/458351131.91)	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	




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Bank Reconciliation Statement

For the Period of 01/04/2019 to 31/03/2020

Name of Scheme: All Scheme

Name of Agency: Nagar Palika Parishad Damoh, Damoh (M.P.)

Address: Palika Parishad, Damoh (M.P.)

Financial Year: 2019-20

Prepared By –

SPSA & Co.

Chartered Accountants

**.A.A.O.
M.C. DAMOH**

Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

Axis Bank Damoh A/c 770010100002653

Particulars	Amount
Balance as per Cash ledger (in Rs.)	833,055.00
Add:	
Amount Debited in cash book but not Credited to bank	34,650.00
Less:	
Balance as per bank ststement	867,705.00



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Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

ICICI Bank Damoh A/c 075801000723

Particulars	Amount
Balance as per Cash ledger (in Rs.)	1,906,244.00
Add:	
Amount Debited in cash book but not Credited to bank	195941.00
Less:	
Balance as per bank sttement	2,102,185.00



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Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

ICICI Bank Damoh A/c 075805001506

Particulars	Amount
Balance as per Cash ledger (in Rs.)	2,243,946.00
Add:	
Amount Debited in cash book but not Credited to bank	5459.00
Less:	
Balance as per bank ststement	2,249,405.00



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Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

SBI (T.C) Damoh A/c 53017533324

Particulars	Amount
Balance as per Cash ledger (in Rs.)	50,508,409.00
Add:	
Amount Debited in cash book but not Credited to bank	321200.00
Amount Debited in cash book but not Credited to bank	215600.00
Amount Debited in cash book but not Credited to bank	1668530.00
Amount Debited in cash book but not Credited to bank	182070.00
Amount Debited in cash book but not Credited to bank	227052.00
Less:	
Balance as per bank statement	53,122,861.00



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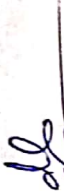
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Municipal Council Damoh	
Bank Reconciliation Statement 31.03.2020	
Union Bank Damoh A/c 390802010101733	
Particulars	Amount
Balance as per Cash ledger (in Rs.)	761,893.00
Add:	
Amount Debited in cash book but not Credited to bank	330314.00
Less:	
Balance as per bank ststement	1,092,207.00




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Bank Reconciliation Statement 31.03.2020

Axis Bank Damoh A/c 915010065475337

Particulars	Amount
Balance as per Cash ledger (in Rs.)	549,622.00
Add:	
Amount Debited in cash book but not Credited to bank	56493.00
Less:	
Balance as per bank ststement	606,115.00



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Municipal Council Damoh		
Bank Reconciliation Statement 31.03.2020		
Axis Bank Damoh A/c 917010069993620		
Particulars		Amount
Balance as per Cash ledger (in Rs.)		1,812,421.00
Add:		
Amount Debited in cash book but not Credited to bank	20432.00	
Less:		
Balance as per bank stftement		1,832,853.00




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Municipal Council Damoh		
Bank Reconciliation Statement 31.03.2020		
Union Bank Damoh A/c 390802010103394		
Particulars	Amount	
Balance as per Cash ledger (in Rs.)	10,509,668.00	
Add:		
Amount Debited in cash book but not Credited to bank	44717.00	44,717.00
Less:		
Balance as per bank sttatement		10,554,385.00




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Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

Vijaya Bank Damoh A/c 763801101000004

Particulars	Amount
Balance as per Cash ledger (in Rs.)	3,340,690.00
Add:	
Amount Debited in cash book but not Credited to bank	7765.00
Less:	
Balance as per bank ststement	3,348,455.00



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Municipal Council Damoh

Bank Reconciliation Statement 31.03.2020

Allahabad Bank A/c 50422092832

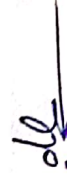
Particulars		Amount
Balance as per Cash ledger (in Rs.)		4,488.00
Add:		
Amount Debited in cash book but not Credited to bank		1060.00
Less:		
Balance as per bank sttmemt		5,548.00



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Municipal Council Damoh		
Bank Reconciliation Statement 31.03.2020		
ICICI Bank Damoh A/c 075801000861		
Particulars		Amount
Balance as per Cash ledger (in Rs.)		7,188,144.00
Add:		
Amount Debited in cash book but not Credited to bank	2512.00	3,506.00
Amount Debited in cash book but not Credited to bank	994.00	
Less:		
Balance as per bank ststement		7,191,650.00





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Municipal Council Damoh
Bank Reconciliation Statement 31.03.2020

HDFC Bank Damoh A/c 50100035209248

Particulars	Amount
Balance as per Cash ledger (in Rs.)	5,117.00
Add:	
Amount Debited in cash book but not Credited to bank	221503.00
Amount Debited in cash book but not Credited to bank	196742.00
Amount Debited in cash book but not Credited to bank	87831.00
Less:	
Balance as per bank ststement	511,193.00




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Bank Reconciliation Statement 31.03.2020

SBI Main Damoh A/c 10479555908

Particulars	Amount
Balance as per Cash ledger (in Rs.)	22,043,859.00
Add:	
Amount Debited in cash book but not Credited to bank	321,021.00
Less:	
Balance as per bank statement	22,364,880.00





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Municipal Council Damoh Bank Reconciliation Statement 31.03.2020 Union Bank Damoh A/c 390802010104590		
	Particulars	Amount
	Balance as per Cash ledger (in Rs.)	5,278,272.00
Add:		
	Amount Debited in cash book but not Credited to bank	24159.00
Less:		
	Balance as per bank statement	5,302,431.00




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