M/S NAGAR PARISHAD AMANGANJ

DIST PANNA (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 Parishad Amanganj Panna (MP)

We have audited the books of account maintained under the **Nagar Parishad Amanganj** for the year ended on 31st march 2024. These statement are the responsibility of management of Nagar Parishad Amanganj. 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 : 30/09/2024

For –SUNIL MISHRA AND ASSOCIATTES

CHARTERED ACCOUNTANT

CA.SUNIL MISHRA

(PROPRIETOR)

30/09/2024

Place: DAMOH

UDIN → 25436392BMKMKK9164

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

NAGAR PARISHAD AMANGANJ

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 Amanganj 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.

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

MISHRA AND ASSOCIATES

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

4.	The entries in case book shall be verified.	We have verified all entries
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 .

SUNIL MISHRA AND ASSOCIATES
005551C

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

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 Verified the Expenditure no Over Payment .

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

MISHRA AND ASSOCIATES

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगज
जि.पन्ना(म.प्र.)

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	

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

SUSHIL MISHRA AND ASSOCIATES

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

NAGAR PARISHAD AMANGANJ DIST . PANNA (M.P.)

BALANCE SHEET YEAR ENDED AS ON 31.03.2024

LIABILTY	AMOUNT	ASSEST	AMOUNT
PARISHAD FUND			
		CASH	
		BANK	
OPENING BALANCE	10313713	STATE BANK OF INDIA A/C 63003337411	7428264.21
ADD : SURPLUS	-1338731	ICICI A/C 726201000092	2477394.72
		CCB BANK A/C 664006063690	1221638
		HDFC BANK OF INDIA A/C 5010022523890	524480.5
		HDFC BANK OF INDIA A/C 50100225202777	667
	11652444.4		11652444.43

NAGAR PARISHAD AMANGANJ

FOR SUNIL MISHRA AND ASSOCIATES
CHARTERED ACCOUNTANT

PLACE -PANNA
DATE -30/09/2024

CA. SUNIL MISHRA
(PROPRIETOR)

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगज
जि.पन्ना(म.प्र.)

NAGAR PARISAHD AMANGANJ DIST PANNA

INCOME EXPENDITURE ACCOUNT YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
EMPLOYEE SALARY	41872773	GRANT RECEIVED FROM STATE GOVT	
AUDIT EXPENSES	35000	CHUNGI RASHI	15616645
ELECTRICITY BILL	2671747	SADAK MARAMMAT	1112876
JALPRADAYE	4546678	MOOLBHOOT SUBHIDA	2625898
LAD LIGHT	2141344	RAJYA VITYA	56422154
RAINCOAT PURCHASED	65550	MUNDRANIK SULK	947848
VAHAN MARAMAT	5242661	15 TH FINANCE	3537512
SECURTY DEPOSIT	85206	VIVAH SAHAYATA RASHI	
STORE MATERAIL PURCAHSED	281227	SDMM	3000000
PROGRAM EXPENSES	2226506	SAMEKIT ANUDAN	877577
TELEPHONE EXPENSES	24610	KAYAKALP RASHI	2819888
CAR KIARYA	1007053	MUKYA MANTRI ADOSARACHNA	1576833
ADVERTISEMENT AND NEWSPAPAR	210984		
COLOR PURCHASED	56318		
SWACHTA EXPENSES	409071		
PHOTOCOPY EXPENSES	16754		
POST TICKET PURCHASED	1000	PROPERTY TAX	591820
AC REPAIRING	148668	EDUCUTION CESS	211365
HUDCO LOAN REPAYEMENT	2173794	NAGAR VIKAS CESS	142720
OTHER EXPENSES	1764131	SAMEKIT KAR	698424
STORE MATERAIL PURCAHSED	428219	SHOP RENT	6278892
GST IT PAID	7992611	WATER TAX	418581
VIDUT SAMAGRI PURCHASED	1038028	CERTIFICATE FEES	3850
JCB KIRAYA	1531233	BAZAR BETKI	183836
AYUSMAAN CARD	2200	VIGPATTI SULK	13620
T GURAD EXPENSES	19600	E SHIRM CARD FEES	525
LEAVE ENCASHMENT	137216	BHAWAN NAMANTARAN SULK	41250
BANNER WORK	542893	SWACHTA SULK	132520
TENDER FEES	42000	JIO FIVER	92340
DIESAL EXPENSES	7424136	OTHER INCOME	275938
BIMA EXPENSES	116073	SANCHANAYA SE PRAPT RASHI	118163
FURNITURE PURCHASED	3000	CHAQUE SE PRAPT RASHI	20804
SWACHTA EXPENSES	1039816	DAKHAL FEES	775940
vraksharopan	11250	BANK SE PRAPT INTERST	1845234
SHOP RENT	26144	ADHIBHAR SULK	50762
STATIONARY EXPENSES	76935	MAJDURI SULK	9450
ADVOCATE FEES	25000		
WELLDING WORK	232583		
MIS FEDDING EXPENSES	59220	Expeniditure Excess over Income	1338731
PWD NIRMAR WORK	2557413		
PRINYING WORK	108069		
DIGITAL EXPENSES	35000		
GPS EXPENSES	27824		

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

MOTOR BINDING	132585		
CONSTRUCTION WORK	10188698		
BANK CHARGES	20		
TU AND TIRE PURCHASED	43206		
HANDPUMP MARAMAT	72000		
NIRVACHAN EXPENSES	4180		
TENT EXPENSES	1509542		
ROAD LIGHT	1374227		
TOTAL	**101781996**		**101781996**

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगज
जि.पन्ना(म.प्र.)

NAGAR PARISAHD AMANGANJ DIST PANNA

RECEIPT AND PAYEMENT ACCOUNT YEAR 01.04.2023 TO 31.03.2024

RECEIPT

OPENING BALANCE	AMOUNT	PAYEMENT	AMOUNT
CASH IN HAND		EMPLOYEE SALARY	41872773
		AUDIT EXPENSES	35000
BANK BALANCE		ELECTRICITY BILL	2671747
		JALPRADAYE	4546678
STATE BANK OF INDIA A/C 63003337411	4947029.21	LAD LIGHT	2141344
ICICI A/C 726201000092	1813206.72	RAINCOAT PURCHASED	65550
CCB BANK A/C 664006063690	1027333	VAHAN MARAMAT	5242661
HDFC BANK OF INDIA A/C 5010022523890	5202964.5	SECURTY DEPOSIT	85206
HDFC BANK OF INDIA A/C 50100225202777	642	STORE MATERAIL PURCAHSED	281227
		PROGRAM EXPENSES	2226506
		TELEPHONE EXPENSES	24610
GRANT RECEIVED FROM STATE GOVT		CAR KIARYA	1007053
CHUNGI RASHI	15616645	ADVERTISEMENT AND NEWSPAPAR	210984
SADAK MARAMMAT	1112876	COLOR PURCHASED	56318
MOOLBHOOT SUBHIDA	2625898	SWACHTA EXPENSES	409071
RAJYA VITYA	56422154	PHOTOCOPY EXPENSES	16754
MUNDRANIK SULK	947848	POST TICKET PURCHASED	1000
15 TH FINANCE	3537512	AC REPAIRING	148668
VIVAH SAHAYATA RASHI		HUDCO LOAN REPAYEMENT	2173794
SDMM	3000000	OTHER EXPENSES	1764131
SAMEKIT ANUDAN	877577	STORE MATERAIL PURCAHSED	428219
KAYAKALP RASHI	2819888	GST IT PAID	7992611
MUKYA MANTRI ADOSARACHNA	1576833	VIDUT SAMAGRI PURCHASED	1038028
		JCB KIRAYA	1531233
		AYUSMAAN CARD	2200
		T GURAD EXPENSES	19600
		LEAVE ENCASHMENT	137216
PROPERTY TAX	591820	BANNER WORK	542893
EDUCUTION CESS	211365	TENDER FEES	42000
NAGAR VIKAS CESS	142720	DIESAL EXPENSES	7424136
SAMEKIT KAR	698424	BIMA EXPENSES	116073
SHOP RENT	6278892	FURNITURE PURCHASED	3000
WATER TAX	418581	SWACHTA EXPENSES	1039816
CERTIFICATE FEES	3850	vraksharopan	11250
BAZAR BETKI	183836	SHOP RENT	26144
VIGPATTI SULK	13620	STATIONARY EXPENSES	76935
E SHIRM CARD FEES	525	ADVOCATE FEES	25000
BHAWAN NAMANTARAN SULK	41250	WELLDING WORK	232583
SWACHTA SULK	132520	MIS FEDDING EXPENSES	59220
JIO FIVER	92340	PWD NIRMAR WORK	2557413
OTHER INCOME	275938	PRINYING WORK	108069
SANCHANAYA SE PRAPT RASHI	118163	DIGITAL EXPENSES	35000
CHAQUE SE PRAPT RASHI	20804	GPS EXPENSES	27824

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

MISHRA AND AS

DAKHAL FEES	775940	MOTOR BINDING	132585
BANK SE PRAPT INTERST	1845234	CONSTRUCTION WORK	10188698
ADHIBHAR SULK	50762	BANK CHARGES	20
MAJDURI SULK	9450	TU AND TIRE PURCHASED	43206
		HANDPUMP MARAMAT	72000
		NIRVACHAN EXPENSES	4180
		TENT EXPENSES	1509542
		ROAD LIGHT	1374227
		CLOSING BALANCE	
		CASH IN HAND	0
		BANK BALANCE	
		STATE BANK OF INDIA A/C 630033374	**7428264.21**
		ICICI A/C 726201000092	**2477394.72**
		CCB BANK A/C 664006063690	**1221638**
		HDFC BANK OF INDIA A/C 5010022523	**524480.5**
		HDFC BANK OF INDIA A/C 5010022520	**667**
TOTAL	**113434440.4**	**TOTAL**	**113434440.4**

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

NAGAR PARISHAD AMANGANJ DIST PANNA
BANK RECONCILATION STATEMENT

1

STATE BANK OF INDIA A/C 63003337411

PERIOD 01/04/2023-31/03/2024	
PARTICULARS	AMOUNTS
BANK BALANCE AS PER CASH BOOK 31.03.2024	7428264.21
BANK BALANCE AS PER BANK ACCOUNT 31.03.2024	7428264.21
BANK BALANCE	7428264.21

2		
	ICICI BANK A/C 726201000092	
	PERIOD 01/04/2023 TO 31/03/2024	
	PARTICULAR	AMOUNT
	BANK BALANCE AS PER CASH BOOK 31.03.2024	2477394.72
	BANK BALANCE AS ON 31.03.2024	2477394.72

3	CCB BANK OF INDIA A/C 726201000092	
	PERIOD 01/04/2022 TO 31/03/2024	
	BANK BALANCE AS PER CASH BOOK	1221638
	BANK BALANCE AS ON 31.03.2024	1221638

4	HDFC BANK A/C NO 50100225202777	
	PERIOD 01/04/2023 TO 31/03/2024	
	PARTICULAR	AMOUNT
	BANK BALANCE AS PER CASH BOOK	667
	BANK BALANCE AS ON 31.03.2024	667

SUNIL MISHRA AND ASSOCIATES

30/09/2024

लेखापाल
नगर परिषद अमानगंज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)

NAGAR PARISHAD AMANGANJ DIST PANNA

AUDIT OF REVANUE

2023-2024

S.NO	PARAMETERS	DESCRIOTION			Observation	Suggestion
	RAVANUE TAX	RECEIPT			in breif	
		2023-24	2022-23	% Growth		
1	PROPERTY TAX	591820	355923	66.28		
2	SAMEKIT KAR	698424	437037	59.8		
3	NAGAR VIKAS CESS	142720	89493	59.48		
4	EDCUCUTION CESS	211365	138985	52.07		
	TOTAL		1021438			SERVE NOTICE
						TO PENDING
		RECIEPT			NIL	RECOVERY
		2023-24	2022-23	%r IN GROWTH		
	NON REVANUE TAX					
1	LAND AND BUILDING RENT	278892	359660	-22.46		
2	WATER CONSUMAR SURCHARGE	418581	350535	19.41%		
3	OTHER TAX /CESS	734879	634781	15.76		
	TOTAL	1432352	1344976			

30/09/2024

लेखापाल
नगर परिषद अमानगज
जिला पन्ना(म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमानगंज
जि.पन्ना(म.प्र.)