STATUTORY AUDIT OF

NAGAR PARISHAD ATHANA DISTRICT NEEMUCH

FOR THE YEAR 2023-2024

Audited By:-

PANKAJ MOHTA & CO.

CHARTERED ACCOUNTANTS

H.O.- 9, M.G. ROAD, NAGDA

B.O.-228, GIRIRAJ HERITAGE, TEEN BATTI CHOURAHA, UJJAIN

B.O.-BHOPAL

B.O.-INDORE

AUDITOR'S REPORT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, ATHANA DISTRICT NEEMUCH** for the year ended 31st March 2024.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Parishad (Corporation) is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the corporation and for preventing and detecting the frauds and other irregularities, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of Internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentations of the financials statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

AUDITOR'S OPINION

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Receipts & Payments Accounts are in agreement with the books of accounts maintained at the office of **Nagar Parishad Athana** subject to the following observations:

1. We report the following Observations/Discrepancies/ Inconsistencies. As per General Observations in **"Annexure-A"**.
2. The Observations/Discrepancies/inconsistencies observed in regards with the scope of audit have been detailed out in **"Annexure-B"**.

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3. Details regarding Revenue Collections against the Budgeted Target and the Growth attained during the year in comparison to previous year are given in **"Annexure-C"**.

4. Subject to the above:-

• We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit

• In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.

• In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above **"Annexure-A"** give a true and fair view of Receipt & Payment account and income & Expenditure Account of the Athana Nagar Parishad for the year ended 31 March 2024.

मुख्य नगरपालिका अधिकारी
नगर परिषद, आठाना (म.प्र.)

For Pankaj Mohta & Co.
Chartered Accountants

CA Manish Jain
Partner
(M. No.424326)
(FRN. 007989C)

Place: - Ujjain
Date: - 13TH March' 2025

UDIN:- 25424326BMONRF4904

ATHANA NAGAR PARISHAD

ANNEXURE-A

GENERAL OBSERVATION

- The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.

- TDS challans related to TDS deduction were not provided to us for the purpose of verification. Hence we are unable to collect whether the same have been deposited on timely manner. We recommend to timely deposit the TDS amount deducted so as to avoid interest charges.

- Fixed Asset Register is not properly maintained by the Parishad. They entered only immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assets physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should the mentioned on each and every Fixed Assets.

- The Parishad is not maintaining Performance Guarantee and SD register on daily basis. Due to this parishad is unable to ascertain actual amount of performance guarantee and SD payable to contractors as on day.

- FDR Register is not maintained by the parishad. We recommend to maintain the same properly.

- Cash book has been maintained by the parishad on manual basis and ledger of the same has been maintained in system in excel. We recommend to also maintain the manual ledger.

- It is suggested that Parishad should booked the Receipt and Payments entries on daily basis.

- It is suggested that quotations should be taken on letter head or properly sealed and signed by the supplier.

- It is suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.

- Attendance Biometric Machines not in working condition and attendance is taken manually. It is suggested to repair the same.

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नगर परिषद्, अठाना (म.प्र.)

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- Due to unavailability of opening balances we are not able to calculate the depreciation amount.

- Our audit report is based on the basis of data provided to us for verification purpose.

- No log book has been provided to us for verification of Fire Fighter Expenses.

- Chungi Kshatipurti, Yatrikar and Mudrank Shulk received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from grant is not grossed up in the books of account. We Suggests that deduction made by the directorate should be account for separately. Details of the same are also not made available to us.

- We suggest that current account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.

- Due to un-availability of opening balances figures of Assets and liabilities Balance sheet cannot be prepared for the period 2023-24.

For Pankaj Mohta & Co.
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद, आगरा (म.प्र.)

Place: - Ujjain
Date: - 13th March'2025

Pankaj Mohta & Co. Chartered Accountants

CA Manish jain
Partner
(M. No.424326)
(FRN. 007989C)

ATHANA NAGAR PARISHAD

ANNEXURE-B

(1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue by applying sample test check basis. The Details of various sources have been reported in **Annexure 'B1'** annexed to this report.	Audit of revenue has been conducted on sample basis from the vouchers, challan book, receipt books, daily collection register provided for the purpose of audit.
2	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books, challan books and found that, the money received has been duly deposited in respective bank account.	The same has been duly deposited in bank account.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar&	The details regarding Increase/Decrease in revenue collection in various heads in property Tax, Samekit Kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous	Decrease in revenue collection has been found in Current Year Shiksha upkar, Current Year Sampatti kar and Current Year Development Tax

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	Other Tax as compared to previous year shall be part of Audit Report.	year have been reported in **Annexure "B2"** annexed to this report.	collection. ULB should focus on timely realisation of due revenue.
4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit we did not found delay in depositing revenue.	On verification of the records on sample basis, We didn't came across any delay in depositing revenue in bank.

	INDICATORS	OBSERVATIONS	REMARKS
5	Entries in Cash Book should be verified.	We have verified the entries reported in the cash book by applying sample test checks .We did not found any such irregularities in which are required to be brought to the notice of parishad.	The posting of receipts and payment should be done under proper heads.
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Significant variation have been found between budget and actual collection made by then nagar parishad which gave an impression that the budget has been prepared on hypothetical basis. .	We suggest to prepare budget on actual basis after considering the actual revenue collection made by the parishad.

	INDICATORS	OBSERVATIONS	REMARKS
7	The Auditor shall verify the interest	On verification we found that FDR interest is not properly recorded in books.	We suggest to timely take the FDR interest certificate details

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	income from FDR and verify that interest income is duly & timely recorded in Cash Book.	of account. FDR Interest certificate as on 31.03.2024 was not provided to us for the purpose of verification.	from bank as on financial year end so as to properly record the same in books of account. And we also suggest that current and saving accounts should be linked with Auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
8	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exists no such investments during the period under audit.	Municipality is bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.

(2) AUDIT OF EXPENDITURE

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure	Audit of Expenditure is carried on by us by applying sample test check basis.	The Discrepancies observed have been mentioned in

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	under all the schemes.		schedule general observations (Annexure A) attached to the report.
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have checked and verified cash book entries with the relevent vouchers and discrepancies are mentioned in general observations. (Annexure-A)	It is advisable that proper procedure should follow before releasing payment.
3	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. Errors had been identified the same have been made rectified by instructing accountant.	The errors identified during our audit based on sample test check method have been made rectified in the books of accounts by instructing accountant.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation (Annexure-A)	We didn't came across any over payment which should be brought to the notice of CMO.
5	Auditor shall verify that expenditure is accordance with the	We have verified all the expenditures as provided to us and found satisfactory	No major discrepancies were observed

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	guidelines directives act and rules issued by government of India.	except reported in General Observation (Annexure-A)	
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We have verified the financial propriety on sample test check basis and not observed any deviation.	As regards to the financial propriety we did not came across any such expense which had been incurred in excess.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
8	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of	No Utilisation certificate provided to us for verifcation purpose.	As per the discussion with authorized person we came to know that ULB issues utilization certificate whenever it has been asked from higher authorities. ULB should ensure that expenses are line

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Fixed Assets.		with their projections.

(3)AUDIT OF BOOK KEEPING

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, maintained and provided by the municipality for the purpose of audit and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Manual ledger is not maintained by the parishad. The parishad is maintaining cash book on manual basis and the ledger has been maintained in computer system in excel format. We recommend to also maintain the manual ledger.

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			The Fixed Asset register showing the capital assets generated during past years and during the current year is not maintained. It is hereby suggested to strictly complete these registers and maintain properly.
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of accounts are being maintained in Double Entry Accounting System by applying cash system of Accounting. Totalling errors were identified in daily revenue register, the same were made rectified.	The ULB should take necessary actions so that the various registers maintained be update in timely manner.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	During the course of audit, we found that no advance register is being prepared and maintained by the municipality for their internal records because they are rarely giving any advance to its employee(s).	As regards to non-recovery, No such instances were observed.
4	The auditor shall	During the course of,	As regards to non-

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	verify that all the temporary advances have been fully recovered.	audit, we found that no advance register is being prepared and maintained by the municipality for their internal records because they are rarely giving any advance to its employee(s).	recovery, No such instances were observed.
5	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. The same are annexed to this report in **Annexure "B3"**.	Municipality should reconcile its bank accounts on Fortnightly basis.
6	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have verified the entries in the grant register on sample basis and no major discrepancies were observed. Details have been annexed to this report in **Annexure "B4"**.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the parishad, only quantitative figures are available and records regarding the value of these Fixed assets are not mentioned. The fixed asset register regarding capital work or construction of infrastructural assets like Road, Building etc	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.

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		is not maintained by the ULB.	
8	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	We have reconciled the account of receipts and payments of the project fund.	No Discrepancies observed

(4) AUDIT OF FDR

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	FDR has been verified by us and no discrepancies were observed.	As timely interest certificate were not taken by the parishad for the financial year under audit the Interest income was not recorded properly by the parishad.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	During the course of audit we found timely renewals of the FDR but FDR register is not properly maintained by the parishad.	We recommend to properly maintain the same and update the same on timely basis.
3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of	No such instances were observed.	No such instances were observed.

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	Commissioner/CMO.		
4	Interest earned on FDR shall be verified from entries in the Cash Book.	On verification we found that FDR interest is not properly recorded in books of account. FDR Interest certificate as on 31.03.2023 was not provided to us for the purpose of verification.	We suggest to timely take the FDR interest certificate details from bank as on financial year end so as to properly record the same in books of account.

(5) AUDIT OF TENDER/BIDS

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by, the ULB on sample test check basis, and no contraventions or exceptions were noticed during the course of audit.	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check basis, We found that competitive tendering procedures are followed by the municipality except in the cases where only one bidder was involved in the bidding process.	No Discrepancies were found.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the	No, the same has been verified and discrepancies have been mentioned in General observation (Annexure-A).	No discrepancies were observed.

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	construction and maintenance period.		
4	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As per the information provided during the course of audit, No bank guarantees have been received by the parishad.	Not Applicable
5	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As per the information provided during the course of audit, No bank guarantees have been received by the parishad.	Not Applicable
6	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As per the information provided during the course of audit, No bank guarantees have been received by the parishad.	Not Applicable

(6) AUDIT OF GRANTS & LOANS

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit	We have audited various grants received from the Central government	Utilisation Certificate has not

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	of Grants given by CG and its utilization.	during the year covered under the audit. Details of grant received under various head have been annexed to this report in **Annexure "B4".**	been provided to us for Verification.
2	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit. Details of grant received under various head have been annexed to this report in **Annexure "B4".**	Utilisation Certificate has not been provided to us for Verification.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	Neither Assets/ Physically infrastructure has been generated out of Loan taken	Nil
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence	Systematic record providing bifurcation of grant/receipts/loans to revenue and

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to revenue expenditure and from one scheme/project to another.	we are unable to comment on the same.	capital expenditure and from one scheme/project to another should be maintained by the parishad..

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नगर परिषद, अटाना (म.प्र.)

Place: - Ujjain
Date: - 13th March' 2025

For Pankaj Mohta & Co.
Chartered Accountants

Pankaj Mohta & Co. Chartered Accountants

CA Manish Jain
Partner
(M. No.424326)
(FRN. 007989C)

नगर परिषद – अठाना, जिला नीमच (म.प्र.)
प्राप्ति एवं भुगतान खाता
2023–24

ANNEXURE B-1

प्राप्तियां	अनु. क्र.	राशि	भुगतान	अनु. क्र.	राशि
प्रारंभिक शेष			भुगतान		
रोकड़ बचत					
बैंक बचत		34871080.38	स्थापना व्यय	(क)	88,61,737.00
		-	प्रशासनिक व्यय	(ख)	11,27,511.00
प्राप्तियां			सहायता, अंशदान एवं अनुग्रह राशि	(ग)	6,120.00
			संचालन एवं संधारण	(घ)	51,48,828.00
नगर पालिका कर व दर	(क)	68,04,992.00	पूंजीगत व्यय	(ङ)	1,57,60,050.00
किराया एवं प्रिमियम	(ख)	1,17,900.00	ऋण, अग्रीम एवं विविध व्यय	(च)	8,52,527.50
प्रभार एवं शुल्क	(ग)	3,38,462.00			
जलकर से प्राप्तिया	(घ)	4,68,519.00			
अनुदान, अंशदान एवं क्षतिपूर्ति	(ङ)	1,39,63,923.00			
विविध / अन्य	(च)	12,85,568.36			
			अंतिम शेष–		
			रोकड़ बचत		-
			बैंक बचत (Schedule "A")		2,60,93,671.24
योग		5,78,50,444.74	योग		5,78,50,444.74

AS PER OUR REPORT EVEN DATE ANNEXED

FOR NAGAR PARISHAD ATHANA DIST. NEEMUCH

FOR : PANKAJ MOHTA & CO.
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

Pankaj Mohta & Co. Chartered Accountants

CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C
UDIN:-25424326BMONRF4904

PLACE:UJJAIN
DATE: 13-03-2025

नगर परिषद – अठाना, जिला नीमच (म.प्र.)

वर्ष 2023–24 की प्राप्तियां

अनु क्र.	प्राप्ति शीर्ष	राशि
	प्रारंभिक शेष	-
(क)	नगर पालिका कर व दर	
1	चुंगी क्षतिपूर्ति अनुदान	61,81,544.00
2	मुद्राक शुल्क	55,772.00
3	सम्पत्ति कर बकाया	46,733.00
4	सम्पत्ति कर चालू	1,23,010.00
5	समेकित कर बकाया	91,407.00
6	समेकित कर चालू	1,47,162.00
7	विकास उपकर बकाया	27,206.00
8	विकास उपकर चालू	55,969.00
9	शिक्षा उपकर बकाया	715.00
10	शिक्षा उपकर चालू	1,650.00
11	उपभोक्ता शुल्क बकाया	26,168.00
12	उपभोक्ता शुल्क चालू	40,812.00
13	अधिभार	6,844.00
	योग (क)	68,04,992.00
(ख)	परिषद की संपत्तियों से प्राप्त किराया एवं प्रिमियम	
1	दुकान किराया बकाया	62,200.00
2	दुकान किराया चालू	21,500.00
3	भूमि किराया	1,500.00
4	सामुदायिक भवन किराया	32,700.00
	योग (ख)	1,17,900.00
(ग)	प्रभार एवं शुल्क	
1	बाजार शुल्क	6,830.00
2	राशन कार्ड	-
3	आवेदन शुल्क	-
4	प्रमाण पत्र शुल्क	845.00
5	श्रमिक कार्ड	140.00
6	भवन निर्माण अनुमति शुल्क (ABPAS)	12,210.00
7	विविध पंजीयन	-
8	टेण्डर शुल्क	2,19,500.00
9	एम्बुलेंस किराया	-
10	नामांतरण शुल्क	57,485.00
11	सूचना का अधिकार	-
12	प्रतिलिपी शुल्क	-
13	कचरा गाडी शुल्क	11,100.00
14	चलित शौचालय से आय	4,200.00
15	बयाना राशि	25,230.00
16	अन्य शुल्क	922.00
	योग (ग)	3,38,462.00
(घ)	जलकर से प्राप्तिया	
1	जल कर बकाया	1,59,670.00
2	जल कर चालू	2,56,835.00
3	विलम्ब शुल्क (अधिभार)	22,614.00
4	नवीन नल कनेक्शन राशि	8,400.00
5	नवीन नल कनेक्शन अमानत राशि	-
6	टेंकर किराया	21,000.00
	योग (घ)	4,68,519.00
(ङ)	अनुदान, अंशदान एवं क्षतिपूर्ति	
1	चुंगी क्षतिपूर्ति अनुदान	-
2	मूलभूत अनुदान	15,09,218.00
3	राज्य वित्त आयोग	24,10,000.00
4	सडक मरम्मत अनुदान	10,26,269.00
5	15 वा वित्त आयोग	33,01,741.00
6	अंत्येष्टी सहायता राशि	5,000.00
7	SDRF	6,18,000.00
8	विधायक निधी	5,00,000.00
9	विशेष निधी	12,00,000.00

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

Pankaj Mehta & Co.

10	सामुदायिक भवन हेतु अनुदान	-
11	कायाकल्प	19,00,000.00
12	निर्वाचन राशि कलेक्टर नीमच	-
13	लाडली बहना योजना	-
14	मु.मंत्री अधोसंरचना योजना	14,93,695.00
15	जिला कलेक्टर कारोना	-
	यौग (ङ)	1,39,63,923.00
(च)	विविध / अन्य	
1	एफ.डी. ब्याज	6,67,552.36
2	बैको से ब्याज प्राप्त	3,18,532.00
4	कर्मकार कटौत्रा हेतु मु.मंत्री अधोसंरचना से राशि हस्तांरित	32,874.00
5	एस.डी.एण्ड पी.जी. राशि	2,57,810.00
6	ई.एम.डी.	8,800.00
	यौग (च)	12,85,568.36
	कुल योग:– (क) से (च) तक	2,29,79,364.36

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Pankaj Mehta
Chartered

नगर परिषद – अठाना, जिला नीमच (म.प्र.)

वर्ष 2023–24 के व्यय

अनु क्र.	भुगतान शीर्ष	राशि
(क)	स्थापना व्यय	
1	सामान्य प्रशासन वेतन एवं भत्ता	11,71,754.00
2	अस्थाई सामान्य प्रशासन वेतन (मस्टर)	39,18,427.00
3	स्थाई वेतन लोक निर्माण शाखा	6,62,503.00
4	स्थाई वेतन लोक स्वास्थ्य शाखा	46,141.00
5	अस्थाई वेतन लोक स्वास्थ्य शाखा	20,98,460.00
6	अस्थाई वेतन जलप्रदाय शाखा	3,08,374.00
7	अर्जित अवकाश/एक्स ग्रेसिया/ग्रेच्युटी/एरियर आदि।	1,50,000.00
8	भविष्य निधी कट्रोत्रा	1,02,480.00
9	आयकर वेतन	-
10	वृत्तिकर	-
11	यात्रा भत्ता	20,000.00
12	NPS	94,718.00
13	परिषद भत्ता	2,88,880.00
	यौग (क)	88,61,737.00
(ख)	प्रशासनिक व्यय	
1	समाचार पत्र व्यय, विज्ञापन,विज्ञप्ति	1,55,850.00
2	विद्युत प्रवाह खर्च बिल कार्यालय भवन	49,845.00
3	फोटोकॉपी/स्टेशनरी/छपाई	95,255.00
4	टेलिफोन व इटरनेट खर्च	21,547.00
5	कार्यालय व्यय	1,36,490.00
6	वाहन किराया	23,686.00
7	कम्प्युटर रिपेरिग (टोनर रिफलिंग सी.सी.टी.वी. आदि)	3,920.00
8	राष्ट्रीय पर्व	1,69,870.00
9	निर्वाचन	69,278.00
10	लाडली बहना योजना	18,300.00
11	प्रोफेशनल फीस (अंकेक्षण शुल्क,लीगल फीस इत्यादि)	3,83,470.00
	यौग (ख)	11,27,511.00
(ग)	सहायता, अंशदान एवं अनुग्रह राशि	
1	अंत्येष्टी सहायता राशि (संबंल योजना)	-
2	व्यक्तिगत शौचालय निर्माण	6,120.00
3	अनुग्रह सहायता राशि	-
	यौग (ग)	6,120.00
(घ)	संचालन एवं संधारण	
(I)	सार्वजनिक सुरक्षा	
1	स्ट्रीट लाइट मरम्मत एवं संधारण	1,02,679.00
2	विद्युत प्रवाह खर्च बिल स्ट्रीट लाइट	1,89,690.00
3	हाई मास्क क्रय	-
4	विद्युत सामग्री क्रय	8,28,514.00
	यौग (I)	11,20,883.00

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(ii)	जलप्रदाय	
1	विद्युत प्रवाह खर्च बिल जलप्रदाय	8,98,512.00
2	जलप्रदाय मरम्मत एवं संधारण	3,20,430.00
3	जलप्रदाय आकस्मिकता व मजदूरी	27,050.00
4	हेण्ड पम्प मरम्मत	1,67,184.00
5	जलप्रदाय सामग्री	5,14,591.00
	यौग (ii)	19,27,767.00
(iii)	स्वच्छता	
1	स्वच्छता / सफाई व्यय	1,00,573.00
2	स्वच्छता सामग्री	6,46,636.00
3	स्वच्छता / सफाई व्यय मजदूरी (आकस्मिकता)	48,270.00
4	डीजल व्यय	5,63,306.00
5	वाहन मरम्मत एवं संधारण	1,88,069.00
6	ट्रेचिंग गाउंड	1,02,150.00
7	डस्टबीन क्रय	1,57,000.00
8	स्वच्छता सर्वेक्षण कार्यक्रम एवं अन्य(गतिविधियां)	2,88,174.00
9	वृक्षारोपण	6,000.00
	यौग (iii)	21,00,178.00
	यौग (घ)	51,48,828.00
(ङ)	पूंजीगत व्यय	
(i)	निर्माण एवं मरम्मत	
1	सड़क निर्माण	30,64,881.00
2	सड़के मरम्मत	3,83,433.00
3	नाली निर्माण	3,04,877.00
4	नाली मरम्मत	1,14,730.00
5	मंदिर निर्माण	3,35,719.00
6	पेवर ब्लॉक	87,620.00
7	शैड निर्माण	5,20,697.00
8	बरामदा निर्माण	43,310.00
9	शिव वाटिका निर्माण	12,34,900.00
10	अन्य मरम्मत कार्य	1,38,961.00
11	रिटेनिंग वॉल निर्माण	29,40,718.00
12	डी.पी.आर. / ड्राइंग डिजाइन कार्य	3,23,232.00
13	सी.सी. रोड़ व नाली निर्माण (मु.मंत्री अधोसंरचना)	34,97,112.00
14	सामुदायिक भवन निर्माण	9,92,691.00
15	आयकर / जी.एस.टी. कटौत्रा	3,69,319.00
	यौग (i)	1,43,52,200.00

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Pankaj Mo...
Chartered Accountant

(ii)	सम्पत्ति क्रय	
1	फर्नीचर क्रय	43,030.00
2	कचरा वाहन क्रय	11,85,924.00
3	फोगिंग मशीन क्रय	86,900.00
4	मोटर क्रय	79,666.00
5	बैट्री क्रय	12,330.00
	योग (ii)	14,07,850.00
	योग (ङ)	1,57,60,050.00
(च)	ऋण, अग्रीम एवं विविध व्यय	
1	सार्वजनिक प्रदर्शनी,राष्ट्रीय पर्व, मेला,उत्सव,कार्यक्रम आदि	7,52,263.00
2	गणना त्रुटी सुधार	
3	लकड़ी व्यय	33,800.00
4	विविध	-
5	एस.डी.राशि लागू जमा	47,825.00
6	विकास पर्व	17,000.00
7	बैंक चार्ज	1,639.50
	योग (च)	8,52,527.50
	योग (क) से (च) :–	3,17,56,773.50

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Pankaj Mehta & Co.
Chartered Accountants

NAGAR PARISHAD ATHANA, DISTRICT NEEMUCH

Comparative chart as required by Scope head 1 (subhead 3)

ANNEXURE 'B2'

Particulars	2023-24 (Actual)	2022-23 (Actual as per audit report provided)	Growth Percentage
Property tax Current Year	123010.00	129823.00	-5.25%
Property tax Previous Year	46733.00	27764.00	68.32%
Samekitkar Current Year	147162.00	137640.00	6.92%
Samekitkar Previous Year	91407.00	89665.00	1.94%
ShikshaUpkar Current Year	1650.00	1684.00	-2.02%
ShikshaUpkar Previous Year	715.00	482.00	48.34%
Development Tax current year	55969.00	58852.00	-4.90%
Development Tax Previous year	27206.00	22790.00	19.38%
Water Tax Current Year	256835.00	248499.00	3.35%
Water Tax Previous Year	159670.00	117937.00	35.39%

NOTE: Negative figure in above percentage column shows decrease in taxes collection as compared to previous year and vice versa.

WE CONFIRM THE CORRECTNESS OF ABOVE INFORMATION

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR NAGAR PARISHAD ATHANA DIST. NEEMUCH

FOR : PANKAJ MOHTA & CO.
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद्, अठाना (म.प्र.)

CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C

PLACE:UJJAIN
DATE: 13-03-2025
UDIN:- 25424326BMONRF4904

नगर परिषद – अठाना, जिला नीमच (म.प्र.)
बैंक समाधान पत्रक
31–03–2024 की स्थिति में

ANNEXURE B-3

विवरण	बैंक	दिनांक एवं पत्र क्र.	राशि
रोकड पुस्तक अनुसार शेष			
जोड़े –			2,60,93,671.24
1) चेक जारी परन्तु बैंक में भुगतान हेतु प्रस्तुत नही			
	SBI-9051	01.01.2020	847.00
	SBI-9051	01.01.2020	856.00
	SBI-9051	01.01.2020	866.00
	SBI-9051	02.01.2020	844.00
	SBI-9051	04.01.2020	9,057.00
	SBI-9051	04.01.2020	2,760.00
	SBI-9051	06.01.2020	874.00
	SBI-9051	06.01.2020	74.00
	SBI-9051	06.01.2020	1,866.00
	SBI-9051	07.07.2020	8,596.00
	SBI-9051	07.07.2020	1,744.00
	SBI-9051	07.07.2020	872.00
	SBI-9051	24.07.2020	3,000.00
	SBI-9051	14.08.2020	9,504.00
	SBI-9051	14.08.2020	4,752.00
	SBI-9051	03.09.2020	852.00
	SBI-9051	15.09.2020	2,920.00
	SBI-9051	31.12.2020	4,469.00
	SBI-9051	02.01.2021	1,159.00
	SBI-9051	02.01.2021	2,506.00
	SBI-9051	02.01.2021	1,253.00
	SBI-9051	12.01.2021	8,452.00
	SBI-9051	25.02.2021	11,718.00
	SBI-9051	06.03.2021	716.00
	SBI-9051	25.03.2021	11,490.00
	SBI-9051	25.03.2021	4,689.00
	SBI-9051	25.03.2021	1,140.00
	SBI-9051	12.04.2021	4,500.00
	SBI-9051	03.05.2021	495.00
	SBI-9051	03.05.2021	934.00
	SBI-9051	03.05.2021	987.00
	SBI-9051	03.05.2021	988.00

मुख्य नगरपालिका अधिकारी
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Pankaj Mohta & Co. Chartered Accountants

SBI-9051	03.05.2021	919.00
SBI-9051	03.05.2021	1,938.00
SBI-9051	03.05.2021	834.00
SBI-9051	07.05.2021	184.00
SBI-9051	16.06.2021	4,763.00
SBI-9051	16.06.2021	890.00
SBI-9051	26.07.2021	466.00
SBI-9051	12.08.2021	7,780.00
SBI-9051	26.08.2021	11,200.00
SBI-9051	02.09.2021	1,092.00
SBI-9051	02.09.2021	666.00
SBI-9051	02.09.2021	492.00
SBI-9051	02.09.2021	342.00
SBI-9051	02.09.2021	568.00
SBI-9051	02.09.2021	656.00
SBI-9051	02.09.2021	500.00
SBI-9051	02.09.2021	644.00
SBI-9051	08.09.2021	28,826.00
SBI-9051	09.09.2021	596.00
SBI-9051	09.09.2021	836.00
SBI-9051	12.10.2021	26,826.00
SBI-9051	02.11.2021	1,920.00
SBI-9051	03.11.2021	2,900.00
SBI-9051	18.11.2021	3,000.00
SBI-9051	30.11.2021	8,380.00
SBI-9051	12.01.2022	5,672.00
SBI-9051	12.01.2022	1,997.00
SBI-9051	13.01.2022	264.00
SBI-9051	13.01.2022	266.00
SBI-9051	14.01.2022	402.00
SBI-9051	14.03.2022	7,000.00
SBI-9051	15.03.2022	250.00
SBI-9051	22.03.2022	6,436.00
SBI-9051	30.11.2021	181.00
SBI-9051	30.11.2021	362.00
SBI-9051	13.04.2022	1,176.00
SBI-9051	17.05.2022	5,000.00
SBI-9051	17.05.2022	708.00
SBI-9051	17.05.2022	366.00
SBI-9051	30.05.2022	942.00
SBI-9051	30.05.2022	344.00
SBI-9051	30.05.2022	450.00
SBI-9051	30.05.2022	666.00
SBI-9051	30.05.2022	460.00
SBI-9051	30.05.2022	1.00
SBI-9051	01.06.2022	3,000.00
SBI-9051	10.06.2022	1,428.00
SBI-9051	10.06.2022	708.00
SBI-9051	15.07.2022	5,000.00
SBI-9051	15.07.2022	583.00
SBI-9051	15.07.2022	11,370.00
SBI-9051	10.08.2022	583.00

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SBI-9051	30.08.2022	236.00
SBI-9051	20.09.2022	5,000.00
SBI-9051	20.09.2022	583.00
SBI-9051	20.09.2022	5,000.00
SBI-9051	20.09.2022	1,000.00
SBI-9051	22.09.2022	16,814.00
SBI-9051	22.09.2022	450.00
SBI-9051	26.09.2022	1,100.00
SBI-9051	14.10.2022	5,000.00
SBI-9051	14.10.2022	583.00
SBI-9051	21.10.2022	3,000.00
SBI-9051	10.11.2022	404.00
SBI-9051	11.11.2022	474.00
SBI-9051	17.11.2022	583.00
SBI-9051	21.11.2022	10,200.00
SBI-9051	15.12.2022	583.00
SBI-9051	10.01.2023	6,535.00
SBI-9051	25.01.2023	791.00
SBI-9051	27.01.2023	1,590.00
SBI-9051	30.01.2023	7,270.00
SBI-9051	30.01.2023	2,400.00
SBI-9051	01.02.2023	1,650.00
SBI-9051	01.02.2023	1,580.00
SBI-9051	01.02.2023	775.00
SBI-9051	01.02.2023	295.00
SBI-9051	01.02.2023	165.00
SBI-9051	01.02.2023	330.00
SBI-9051	01.02.2023	280.00
SBI-9051	10.02.2023	261.00
SBI-9051	17.02.2023	11,550.00
SBI-9051	17.02.2023	791.00
SBI-9051	17.02.2023	5,000.00
SBI-9051	27.02.2023	900.00
SBI-9051	03.03.2023	1,600.00
SBI-9051	06.03.2023	7,230.00
SBI-9051	06.03.2023	1,670.00
SBI-9051	06.03.2023	835.00
SBI-9051	06.03.2023	1,662.00
SBI-9051	06.03.2023	831.00
SBI-9051	06.03.2023	334.00
SBI-9051	06.03.2023	167.00
SBI-9051	07.03.2023	6,000.00
SBI-9051	21.03.2023	8,827.00
SBI-9051	28.03.2023	1,510.00
SBI-9051	28.03.2023	755.00
SBI-9051	12.04.2023	965.00
SBI-9051	12.04.2023	720.00
SBI-9051	12.04.2023	360.00
SBI-9051	12.04.2023	877.00
SBI-9051	12.04.2023	675.00
SBI-9051	13.04.2023	450.00
SBI-9051	13.04.2023	225.00
SBI-9051	13.04.2023	460.00

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SBI-9051	13.04.2023	230.00
SBI-9051	13.04.2023	18,880.00
SBI-9051	18.04.2023	329.00
SBI-9051	18.04.2023	412.00
SBI-9051	16.05.2023	9,225.00
SBI-9051	16.05.2023	9,225.00
SBI-9051	31.05.2023	2,690.00
SBI-9051	08.06.2023	666.00
SBI-9051	08.06.2023	737.00
SBI-9051	12.06.2023	13,890.00
SBI-9051	12.06.2023	9,000.00
SBI-9051	14.06.2023	6,833.00
SBI-9051	14.06.2023	6,833.00
SBI-9051	14.06.2023	410.00
SBI-9051	14.06.2023	372.00
SBI-9051	21.07.2023	15,477.00
SBI-9051	18.08.2023	11,880.00
SBI-9051	18.08.2023	27,088.00
SBI-9051	18.08.2023	619.00
SBI-9051	18.08.2023	619.00
SBI-9051	29.08.2023	426.00
SBI-9051	01.09.2023	31,424.00
SBI-9051	01.09.2023	4,700.00
SBI-9051	01.09.2023	12,939.00
SBI-9051	11.09.2023	1,500.00
SBI-9051	12.09.2023	1,525.00
SBI-9051	12.09.2023	1,525.00
SBI-9051	12.09.2023	1,500.00
SBI-9051	12.09.2023	1,500.00
SBI-9051	27.09.2023	1,598.00
SBI-9051	27.09.2023	1,598.00
SBI-9051	09.10.2023	25,889.00
SBI-9051	09.10.2023	666.00
SBI-9051	09.10.2023	338.00
SBI-9051	01.11.2023	2,119.00
SBI-9051	06.12.2023	15,069.00
SBI-9051	11.12.2023	14,673.00
SBI-9051	13.03.2024	3,500.00
SBI-9051	13.03.2024	588.00
SBI-9051	13.03.2024	1,176.00
SBI-9051	13.03.2024	556.00
SBI-9051	13.03.2024	1,112.00
SBI-9051	14.03.2024	9,660.00
SBI-9051	19.03.2024	1,188.00
SBI-9051	19.03.2024	2,376.00
SBI-9051	19.03.2024	1,188.00
SBI-9051	19.03.2024	392.00
SBI-9051	19.03.2024	196.00
SBI-9051	19.03.2024	196.00
SBI-9051	19.03.2024	344.00
SBI-9051	19.03.2024	172.00
SBI-9051	19.03.2024	172.00
SBI-9051	22.03.2024	2,382.00

Pankaj Mohta & Co. * Chartered Accountants *

SBI-9051	22.03.2024	1,191.00
SBI-9051	22.03.2024	1,191.00
SBI-9051	27.03.2024	5,100.00
SBI-9051	27.03.2024	2,550.00
SBI-9051	27.03.2024	2,550.00
SBI-9051	27.03.2024	6,150.00
SBI-9051	27.03.2024	6,280.00
SBI-9051	27.03.2024	6,480.00
SBI-9051	28.03.2024	600.00
SBI-9051	28.03.2024	300.00
SBI-9051	28.03.2024	786.00
SBI-9051	28.03.2024	393.00
SBI-9051	28.03.2024	495.00
SBI-9051	28.03.2024	990.00
SBI-9051	28.03.2024	475.00
SBI-9051	28.03.2024	950.00
SBI-9051	28.03.2024	640.00
SBI-9051	28.03.2024	1,280.00
SBI-9051	28.03.2024	320.00
SBI-9051	28.03.2024	640.00
SBI-9051	28.03.2024	407.00
SBI-9051	28.03.2024	814.00
SBI-9051	28.03.2024	420.00
SBI-9051	28.03.2024	840.00
SBI-9051	28.03.2024	278.00
SBI-9051	28.03.2024	556.00
SBI-9051	28.03.2024	424.00
SBI-9051	28.03.2024	848.00
SBI-9051	28.03.2024	20,706.00
SBI-9051	28.03.2024	20,706.00
SBI-9051	28.03.2024	28,688.00
SBI-9051	28.03.2024	23,714.00
SBI-9051	28.03.2024	49,784.00
SBI-9051	28.03.2024	11,674.00
SBI-9051	28.03.2024	50,594.00
SBI-9051	28.03.2024	16,162.00
SBI-9051	28.03.2024	20,094.00
SBI-9051	28.03.2024	20,094.00
SBI-9051	28.03.2024	16,638.00
SBI-9051	28.03.2024	25,014.00
SBI-9051	28.03.2024	62,268.00
SBI-9051	28.03.2024	98,002.00
SBI-9051	31.03.2024	342.00
Canra Bank-609	25.04.2020	13,746.00
Canra Bank-609	25.04.2020	6,873.00
Canra Bank-609	25.04.2020	6,873.00
Canra Bank-609	13.07.2020	53,380.00
Canra Bank-609	13.07.2020	26,690.00
Canra Bank-609	13.07.2020	26,690.00
Canra Bank-609	14.08.2020	43,476.00
Canra Bank-609	14.08.2020	21,738.00
Canra Bank-609	14.08.2020	21,738.00
Canra Bank-609	29.09.2020	27,840.00

मुख्य नगरपालिका अधिकारी
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	Canra Bank-609	29.09.2020	13,920.00
	Canra Bank-609	29.09.2020	13,920.00
	Canra Bank-609	30.12.2020	18,902.00
	Canra Bank-609	24.02.2021	9,980.00
	Canra Bank-609	06.06.2022	5,162.00
	Canra Bank-609	11.11.2022	7,500.00
	Canra Bank-609	11.11.2022	3,750.00
	Canra Bank-609	11.11.2022	3,750.00
	Canra Bank-609	23.11.2022	4,250.00
	Canra Bank-609	23.11.2022	4,250.00
	Canra Bank-609	09.01.2023	7,998.00
	Canra Bank-609	09.01.2023	7,998.00
	Canra Bank-609	24.03.2023	19,040.00
	Canra Bank-609	24.03.2023	19,040.00
घटायें –			
1) बैंक द्वारा त्रुटीवश अधिक भुगतान	SBI-9051	9051, DATE 20/04/2018	400.00
	SBI-9051	18.12.2018,V.N.-569	1,000.00
	SBI-9051	09.10.2020	5,690.00
	SBI-9051	21.02.2024	80.00
2) बैंक में राशि काटी गयी परंतु रोकड़ में प्रविष्टि नहीं।	SBI-9051	05.05.2021	13,746.00
	SBI-9051	05.05.2021	6,873.00
	cmpgb-0025	19.07.2021	8,400.00
	SBI-9051	01.07.2023	4,000.00
	SBI-9051	07.07.2023	
	SBI-9051	12.02.2024	
बैंक पास बुक अनुसार शेष			2,76,27,955.24

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

Pankaj Mohta & Co. Chartered Accountants

बैंक विवरण पत्रक

क्र.	बैंक का नाम	खाता क्र.	बैंक शेष
1	भारतीय स्टेट बैंक	34601099051	34,24,743.93
2	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	`204441130000230	17,57,409.58
3	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	`204441130000025	40,122.73
4	इलाहाबाद बैंक	50095316193	-
5	सेन्ट्रल बैंक आफ इंडिया	2077775918	
6	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	`143721110000001	18,794.00
7	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	`204441130000278	-
8	सेन्ट्रल बैंक आफ इंडिया	3630377344	
9	केनरा बैंक	`3178101006098	80,41,618.00
10	क्षेत्रीय म.प्र. ग्रामीण बैंक	`20044411300000148	1,46,856.00
11	भारतीय स्टेट बैंक	`36463509275	
12	भारतीय स्टेट बैंक	`39193584938	
	योग		1,34,29,544.24

एफ डी आर

क्र.	बैंक का नाम	एफ डी क्र.	एफ डी क्र. व विवरण	राशि
1	CMPGB - 0025	27.03.2024	4511-206(SAMUDAYIK BHAWAN)	3,45,285.00
2	SBI - 9051	21.03.2024	42814586837(SBM)	3,22,306.00
3	CMPGB - 0025		111377(Kshram Anudan)	4,00,000.00
4	CMPGB - 0025	27.03.2024	4511204(Samudayik Bhawan)	50,00,000.00
5	SBI - 9051	26.02.2024	42750716120(Kayakalp)	19,00,000.00
6	SBI - 9051	08.09.2023	42238796098(Samudayik Bhawan)	50,00,000.00
7	CMPGB - 0025	27.03.2024	4511-205(SDRF)	12,30,820.00
		योग		1,41,98,411.00
		महायोग		2,76,27,955.24

मुख्य नगरपालिका अधिकारी
नगर परिषद, अटाना (म.प्र.)

Pankaj Mohta & Co. Charterered Accountants

BRS Schedule - "A"

नगर परिषद – जावद, जिला नीमच (म.प्र.)

रोकड़ पुस्तकों के अनुसार अंतिम शेष

31 मार्च 2024 तक

कमांक	योजना का नाम	अंतिम शेष
1	नगर परिषद मुख्य रोकड पुस्तक	18293701.24
2	प्रधानमंत्री आवास योजना	0.00
3	मुख्यमंत्री अधोसंरचना योजना	7653114.00
4	जनभागीदारी योजना	146856.00
5	स्वच्छ भारत मिशन शहरी	0.00
कुल योग		26093671.24

मुख्य नगरपालिका अधिकारी
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Pankaj Mehta & Co.
Chartered Accountants

नगर परिषद – अठाना, जिला नीमच (म.प्र.)

वर्ष 2023 – 24 में प्राप्त अनुदान,व्यय एवं शेष राशि की जानकारी

ANNEXURE B-4

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	अंतिम शेष
1	मूलभूत अनुदान	1,87,789.00	14,09,218.00	8,20,931.00	7,76,076.00
2	राज्य वित्त आयोग	2,03,267.00	24,10,000.00	14,63,782.00	11,49,485.00
3	सड़क मरम्मत अनुदान	12,18,629.00	10,26,269.00	3,83,433.00	18,61,465.00
4	15 वा वित्त आयोग	28,77,463.00	33,01,741.00	51,26,407.00	10,52,797.00
5	मुख्यमंत्री अधोसंरचना विकास	6,45,211.00	-	-	6,45,211.00
6	स्वच्छ भारत मिशन व्यक्तिगत शौचालय निर्माण	20,24,931.00	-	-	20,24,931.00
7	जनभागीदारी	-	12,00,000.00	12,00,000.00	-
8	विशेष निधि	82,900.00	-	-	82,900.00
11	स्वच्छ भारत मिशन सूचना,सम्प्रेषण	2,00,000.00	-	-	2,00,000.00
12	Day NULM	-	-	-	-
13	प्रधानमंत्री आवास योजना	1,10,000.00	-	-	1,10,000.00
14	अंत्येष्टी सहायता राशि	4,00,000.00	-	-	4,00,000.00
15	अनुग्रह सहायता राशि	15,82,489.00	5,00,000.00	19,70,240.00	1,12,249.00
16	सांसद / विधायक निधी / जनभागीदारी	38,62,000.00	6,18,000.00	27,67,808.00	17,12,192.00
	SDRF	1,00,00,000.00	-	-	1,00,00,000.00
	सामुदायिक भवन निर्माण हेतु	31,00,000.00	-	30,64,881.00	35,119.00
	कार्यालय				
	योग	2,64,94,679.00	1,04,65,228.00	1,67,97,482.00	2,01,62,425.00
					-

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

Pankaj Mehta & Co.
Chartered Accountants

Annexure-C

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts (Rs.)				
		Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	157587	169743	7.71%		
(ii)	समेकित कर	227305	238569	4.96%		
(iii)	नगरीय विकास उपकर	81642	83175	1.88%		
(iv)	शिक्षा उपकर	2166	2365	9.19%		
	कुल योग	468700	493852	5.37%		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	10500	117900	1022.86%		
(ii)	जल उपभोक्ता प्रभार	40900	52014	27.17%		

मुख्य नगरपालिका अधिकारी
नगर परिषद्, अठाना

Pankaj Mohta & Co. ★ Chartered Accountants ★

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	64715	41452	-35.95%		
(iv)	अन्य कर / शुल्क	0	0.00	#DIV/0!		
	कुल योग	116115	211366	82.03%		
	महा योग	584815	705218	20.59%		
2	Audit of Expenditure	We have audited the expenditure incurred by the ULB on test check basis.			The Discrepancies observed have been mentioned in schedule general observations (Annexure B-4) attached to the report.	The Nagar Parishad should ascertain the statutory liability on every transaction before making payments to various parties.

मुख्य नगरपालिका अधिकारी
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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
3	Audit of Book Keeping	The Nagar Parishad has maintained books of accounts, and records related to daily transactions. The discrepancies found have been mentioned in the report supra.	The books of accounts are being maintained in Double Entry Accounting System by applying cash system of Accounting. Manual cash book is maintained by the parishad but the ledger of the same is maintained by the parishad in excel. The details regarding SD payable, EMD payable to every contractor is not available with ULB. Fixed Asset register to ascertain the capital work is not maintained by ULB.	Municiplity should properly update the records in timely manner. And we suggest to also maintain the manual ledger book.
4	Audit of FDR	As per the information provided for the purpose of audit, FDR has been verified. As regards to interest recording in the books of account the same has not been done in timely manner.	Interest certificate are not taken from banks on timely basis.	We suggest that current and saving accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

Pankaj Mohta & Co. * Chartered Accountants *

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
5	Audit of Tenders/Bids	Proper tendering procedures are followed by nagar parishad except the qualifications mentioned in the report.	The files maintained by the municipality are not complete in all respect. Contracts are not completed within the time prescribed in the contract. Separate SD register should be maintained mentioning the SD deducted & SD payable to each contractor.	Proper tendering procedures are followed by nagar parishad except the qualifications mentioned in the report.
6	Audit of Grants & Loans	The records related to grants receipts and payments are maintained by nagar parishad.	Utilisation Certificate has not been provided to us for Verification.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Systematic record providing bifurcation of grant/receipts/loans to revenue and capital expenditure and from one scheme/project to another should be maintained by the parishad.

मुख्य नगरपालिका अधिकारी, नगर परिषद, अठाना (म.प्र.)

Pankaj Mohta & Co. ★ Chartered Accountants ★

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.
9	Whether all the temporary advances have been fully recovered or not	Municipality has not provided any advances to any party.	Nil	Nil

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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB NAGAR PARISHAD ATHANA, DIST. NEEMUCH

Name of Auditor PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	Whether Bank Reconciliation statement is being regularly prepared	Municipality is preparing Bank reconciliation statement of annual basis.	The bank reconciliation statement should be prepared on Fortnightly basis for proper administration.	Nil

WE CONFIRM THE CORRECTNESS OF
ABOVE INFORMATION

FOR NAGAR PARISHAD ATHANA, DIST. NEEMUCH

मुख्य नगरपालिका अधिकारी
नगर परिषद, अठाना (म.प्र.)

PLACE:UJJAIN
DATE: 13-03-2025

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR : PANKAJ MOHTA & CO.
Chartered Accountants

Pankaj Mohta & Co. * Chartered Accountants

CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C