

# Financial Audit Report

April 2019 to March 2020

***Nagar Parishad, Athana***

**District – Neemuch (M.P.)**

***Financial Year: 2019-20***

***Assessment Year: 2020-21***

**M/S M Dhar & Company**  
**CHARTERED ACCOUNTANTS**

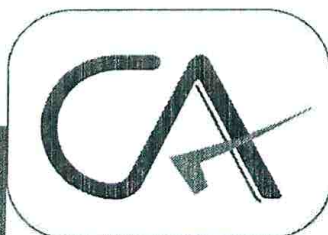
Head Office :

1<sup>st</sup> Floor 71 New Grain Mandi Near Aerodrome Circle Kota, (Rajasthan) Pin-324007

Branch Office :

Above Ragave Collection, Kalakhet Road No. 2, Mandsaur 458001

Contact No.-9165937960 • Email : shyamlalwani67@gmail.com





# M/S M Dhar & Company

Chartered Accountants

1<sup>st</sup> Floor 71 New Grain Mandi,  
Near Aerodrome Circle Kota, (Rajasthan) Pin-324007  
Mobile No.-9165937960 Email – shyamlalwani67@gmail.com

## अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद् – अठाना, जिला नीमच (म.प्र.) का वित्तीय वर्ष 2019–20 का वित्तीय अंकेक्षण कार्य पूर्ण किया गया है अंकेक्षण के दौरान हमारे द्वारा संचालनालय, नगरीय प्रशासन एवं विकास भोपाल (म.प्र.) द्वारा प्रतिपादित निर्देशो/परिपत्रो एवं अधिनियम का पालन किया गया है।

हमारे द्वारा नगर परिषद् के 01 अप्रैल 2019 से 31 मार्च 2020 तक के समस्त अभिलेखो/प्रपत्रो आदि का निरीक्षण किया गया है परिषद् द्वारा उपलब्ध कराये गये प्राप्ति एवं भुगतान खाते के आधार पर समस्त प्राप्तियों एवं उनके भुगतान का निरीक्षण परिषद् द्वारा उपलब्ध कराये गये व्हाउचरो एवं अन्य अभिलेखों के आधार पर किया गया है। प्राप्ति एवं भुगतान खाते की एक प्रति इस प्रतिवेदन के साथ संलग्न कि जा रही है।

परिषद् द्वारा दोहरा लेखा प्रणाली अपनायी गयी है अतएव परिषद् द्वारा लेखे दोहरा लेखा प्रणाली के आधार पर ही तैयार किये जाते है अतः हमने हमारा अंकेक्षण दोहरा लेखा प्रणाली के नियमो के आधार पर ही संपन्न किया है।

हमारे द्वारा अंकेक्षण के दौरान उन मानको का प्रतिपालन किया गया है जिन्हे सामान्यतः भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करने हेतू अनिवार्य है।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियां एवं अनियमितताए पायी गयी है हमने उन पर परिषद् के अधिकारियों के साथ विचार विमर्श किया है जो अनियमितताए संचालनालय के समक्ष प्रस्तुत करने योग्य है हम उन्हे इस प्रतिवेदन के साथ संलग्न कर रहे है।

अंकेक्षण निरीक्षण एवं प्रतिपालन :- वित्तीय वर्ष 2018–19 का अंकेक्षण कार्य राजेश सिंघी एण्ड एसोसिएट्स, देवास द्वारा किया गया था जिसमे दर्शाये गये अंतिम शेष को आधार मानते हुये हमारे द्वारा वर्ष 2019–20 का अंकेक्षण किया गया है।

**For M/S M DHAR & COMPANY**

Chartered Accountants

**M DHAR & CO.**

FRN – 006369C

Chartered Accountants

**CA Shyam Lalwani**  
Mandsaur (M.P.)

**CA Shyam Lalwani**  
(Partner)  
M. No. 438698

Date – 16/11/2020

Place – Mandsaur

UDIN :- 20438698AAAAAL5604



**M/S M DHAR & COMPANY****Chartered Accountants**

H.O. :- 1st Floor 71 New Grain Mandi,  
Near Aerodrome Circle Kota, (Rajasthan) Pin-324007  
Branch :- Above Ragave Collection, Kalakhet Road No. 2  
Mandsaur, (Madhya Pradesh) Pin-458001  
Contact No. - 9165937960  
Email - shyamlalwani67@gmail.com

**नगर परिषद – अठाना, जिला नीमच (म.प्र.)****प्राप्ति एवं भुगतान खाता****1 अप्रैल 2019 से 31 मार्च 2020 तक**

प्राप्तियां	अनु. कं.	राशि	भुगतान	अनु. कं.	राशि
प्रारंभिक शेष			भुगतान		
रोकड़ बचत		-	स्थापना व्यय	(क)	63,25,245.00
बैंक बचत		13630401.87	प्रशासनिक व्यय	(ख)	9,35,880.00
एफ.डी.आर		50,00,000.00	सहायता, अंशदान एवं अनुग्रह राशि	(ग)	1,00,91,720.00
प्राप्तियां			संचालन एवं संधारण	(घ)	49,08,511.00
नगर पालिका कर व दर	(क)	4,67,254.00	पूँजीगत व्यय	(ङ)	1,61,72,940.00
किराया एवं प्रिमियम	(ख)	11,39,450.00	ऋण, अग्रीम एवं विविध व्यय	(च)	4,31,677.55
प्रभार एवं शुल्क	(ग)	1,41,899.00			
जलकर से प्राप्तियां	(घ)	4,98,667.00			
अनुदान, अंशदान एवं क्षतिपूर्ति	(ङ)	2,43,81,642.00			
विविध/ अन्य	(च)	2,48,37,228.00			
			अंतिम शेष:-		
			रोकड़ बचत		-
			बैंक बचत (Schedule "A")		2,97,87,928.32
			एफ.डी.आर (Schedule "B")		14,42,640.00
योग		7,00,96,541.87	योग		7,00,96,541.87

**For M/S M DHAR & COMPANY****Chartered Accountants****FRN – 006369C****M DHAR & CO.****Chartered Accountants****CA Shyam Lalwani  
(Partner)****CA Shyam Lalwani  
Mandsaur (M.P.)****M. No. 438698**

Date – 16/11/2020

Place – Mandsaur

नगर परिषद — अठाना, जिला नीमच (म.प्र.)

वर्ष 2019-20 की प्राप्तियां

अनु.क्र.	प्राप्ति शीर्ष	राशि
	प्रारंभिक शेष	-
(क)	नगर पालिका कर व दर	
1	सम्पत्ति कर बकाया	17,633.00
2	सम्पत्ति कर चालू	90,295.00
3	समेकित कर बकाया	1,05,520.00
4	समेकित कर चालू	1,30,200.00
5	विकास उपकर बकाया	21,008.00
6	विकास उपकर चालू	44,112.00
7	शिक्षा उपकर बकाया	302.00
8	शिक्षा उपकर चालू	1,022.00
9	उपभोक्ता शुल्क बकाया	19,530.00
10	उपभोक्ता शुल्क चालू	32,700.00
11	अधिभार	4,932.00
	यौग (क)	4,67,254.00
(ख)	परिषद की संपत्तियों से प्राप्त किराया एवं प्रिमियम	
1	दुकान किराया बकाया	6,000.00
2	प्रिमियम दुकान	11,14,350.00
3	एम्बुलेन्स किराया	1,100.00
4	सामुदायिक भवन किराया	18,000.00
	यौग (ख)	11,39,450.00
(ग)	प्रभार एवं शुल्क	
1	बाजार शुल्क	10,695.00
2	आवेदन शुल्क	2,191.00
3	प्रमाण पत्र शुल्क	3,320.00
4	श्रमिक कार्ड	320.00
5	भवन निर्माण अनुमति शुल्क (ABPAS)	56,667.00
6	टेण्डर शुल्क	28,000.00
7	नामांतरण शुल्क	38,378.00
8	अन्य शुल्क	2,328.00
	यौग (ग)	1,41,899.00
(घ)	जलकर से प्राप्तियां	
1	जल कर बकाया	1,45,310.00
2	जल कर चालू	2,29,406.00
3	विलम्ब शुल्क	32,291.00
4	पानी टैंकर किराया	9,760.00
5	नवीन नल कनेक्शन राशि	79,800.00
6	नवीन नल कनेक्शन अमानत राशि	2,100.00
	यौग (घ)	4,98,667.00

M DHAR & CO.  
Chartered Accountants



CA Shyam Lalwani  
Mandsaur (M.P.)

(इ)	अनुदान, अंशदान एवं क्षतिपूर्ति	
1	चुंगी क्षतिपूर्ति अनुदान	66,53,642.00
2	मुलभूत अनुदान	14,32,000.00
3	राज्य वित्त आयोग	16,06,000.00
4	सड़क मरम्मत अनुदान	3,97,000.00
5	14 वां वित्त आयोग	63,84,000.00
6	अनुग्रह सहायता राशि (श्रम विभाग)	4,00,000.00
7	अंत्येष्टी सहायता राशि	65,000.00
8	स्वच्छ भारत मिशन (FSTP)	5,30,000.00
9	मुद्रांक शुल्क	64,000.00
10	विशेष निधी	50,00,000.00
11	जिला पंचायत नीमच से प्राप्त	10,000.00
12	प्रधानमंत्री आवास योजना आंबटन	18,40,000.00
	<b>यौग (इ)</b>	<b>2,43,81,642.00</b>
(च)	विविध/ अन्य	
1	अमानत राशि	1,47,577.00
2	केनरा बैंक से ऋण प्राप्त	2,40,00,000.00
3	टी.डी.एस. रिफंड	517.00
4	अधिक भुगतान पुनः वसूली (PMAY)	10,000.00
5	बैंको से ब्याज प्राप्त	2,96,884.00
7	एफ.डी.आर. जमा पर ब्याज	3,82,250.00
	<b>यौग (च)</b>	<b>2,48,37,228.00</b>
	<b>कुल योग:- (क) से (च) तक</b>	<b>5,14,66,140.00</b>

**M DHAR & CO.**  
Chartered Accountants

*Shyam*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)



नगर परिषद - अठाना, जिला नीमच (म.प्र.)

वर्ष 2019-20 के व्यय

अनु.क्र. (क)	भुगतान शीर्ष	राशि
1	सामान्य प्रशासन वेतन एवं भत्ता	12,21,975.00
2	अस्थायी सामान्य प्रशासन वेतन (मस्टर)	13,09,404.00
3	राजस्व संग्रहण वेतन एवं भत्ता	4,65,167.00
4	अस्थायी लोक स्वास्थ्य विभाग वेतन	14,28,098.00
5	जलप्रदाय अस्थायी स्थापना (मस्टर)	5,24,105.00
6	अस्थायी वेतन वाहन चालक	4,30,608.00
7	अस्थायी वेतन सार्वजनिक सुरक्षा	4,23,754.00
8	अर्जित अवकाश/एक्स ग्रेसिया/ग्रेच्युटी/एरियर आदि।	38,178.00
9	यात्रा भत्ता	35,856.00
10	परिषद भत्ता	4,48,100.00
	<b>योग (क)</b>	<b>63,25,245.00</b>
(ख)	प्रशासनिक व्यय	
1	समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	2,80,600.00
2	विद्युत प्रवाह खर्च बिल कार्यालय भवन	38,485.00
3	फोटोकॉपी/स्टेशनरी/छपाई	1,50,207.00
4	टेलिफोन व इंटरनेट खर्च	8,749.00
5	कार्यालय व्यय	75,982.00
6	कम्प्यूटर रिपेरिंग (टोनर रिफिलिंग सी.सी.टी.वी. आदि)	14,540.00
7	निर्वाचन व्यय	2,04,147.00
8	राष्ट्रीय पर्व	99,670.00
9	वाहन किराया	16,500.00
10	प्रोफेशनल फीस (अंकेक्षण शुल्क, इत्यादि)	47,000.00
	<b>योग (ख)</b>	<b>9,35,880.00</b>
(ग)	सहायता, अंशदान एवं अनुग्रह राशि	
1	व्यक्तिगत शौचालय निर्माण	36,720.00
2	अंत्येष्टी सहायता राशि (संबल योजना)	55,000.00
3	अनुग्रह सहायता राशि	12,00,000.00
4	प्रधानमंत्री आवास योजना निर्माण	88,00,000.00
	<b>योग (ग)</b>	<b>1,00,91,720.00</b>
(घ)	संचालन एवं संधारण	
(i)	सार्वजनिक सुरक्षा	
1	स्ट्रीट लाइट मरम्मत एवं संधारण	1,66,525.00
2	विद्युत प्रवाह खर्च बिल स्ट्रीट लाइट	1,06,690.00
3	विद्युत सामग्री क्रय	1,87,570.00
	<b>योग (i)</b>	<b>4,60,785.00</b>
(ii)	जलप्रदाय	
1	जलप्रदाय मरम्मत एवं संधारण मजदूरी (आकस्मिकता)	3,41,121.00
2	विद्युत प्रवाह खर्च बिल जलप्रदाय	6,88,001.00
3	हैण्ड पम्प मरम्मत	3,47,132.00

**M DHAR & CO.**  
Chartered Accountants

*Shyam*

**CA Shyam Lalwani**  
Mandsaur (M.P.)

4	जलप्रदाय मरम्मत एवं संधारण सामग्री	12,22,861.00
5	जलप्रदाय मोटर दूरुस्ती	59,960.00
	<b>यौग (ii)</b>	<b>26,59,075.00</b>
<b>(iii)</b>	<b>स्वच्छता</b>	
1	सफाई व्यय सामग्री	7,91,123.00
2	सफाई व्यय मजदूरी (आकस्मिकता)	4,90,791.00
3	डीजल व्यय	2,34,058.00
4	वाहन मरम्मत एवं संधारण	74,491.00
5	वृक्षारोपण/उद्यान आकस्मिकता	1,13,011.00
6	ट्रेडिंग ग्राऊंड	85,177.00
	<b>यौग (iii)</b>	<b>17,88,651.00</b>
	<b>यौग (घ)</b>	<b>49,08,511.00</b>
<b>(ड)</b>	<b>पूँजीगत व्यय</b>	
<b>(i)</b>	<b>निर्माण एवं मरम्मत</b>	
1	सड़क निर्माण	20,16,415.00
2	सड़के मरम्मत	2,65,938.00
3	नाली निर्माण	1,99,608.00
4	नाली मरम्मत	3,26,464.00
5	चबूतरा निर्माण	1,05,416.00
6	टंकी निर्माण	76,425.00
7	FSTP	16,13,950.00
8	शाला शौचालय निर्माण	71,267.00
9	सार्वजनिक शौचालय मरम्मत	26,066.00
10	स्वागत गैट	14,91,100.00
11	घाट निर्माण	38,47,095.00
12	पेवर ब्लॉक	5,30,711.00
13	शैड निर्माण	5,55,748.00
14	जी.एस.टी./आयकर कटौती	4,99,397.00
15	अन्य मरम्मत कार्य	3,31,169.00
16	सड़क व नाला निर्माण (मु.मंत्री अधोसंरचना)	40,77,602.00
	<b>यौग (i)</b>	<b>1,60,34,371.00</b>
<b>(ii)</b>	<b>सम्पत्ति क्रय</b>	
1	सेनेटरी पेड एवं इनसुलेटर/जी.पी.एस. मशीन क्रय	48,325.00
2	पंखा क्रय	2,030.00
3	मोटर क्रय	64,114.00
4	फर्नीचर क्रय	11,900.00
5	बैट्री क्रय	12,200.00
	<b>यौग (ii)</b>	<b>1,38,569.00</b>
	<b>यौग (ड)</b>	<b>1,61,72,940.00</b>
<b>(च)</b>	<b>ऋण, अग्रिम एवं विविध व्यय</b>	
1	सार्वजनिक प्रदर्शनी, मेला, उत्सव, कार्यक्रम आदि	2,75,684.00
2	अमानत राशि वापसी	1,24,976.00
3	बैंक चार्ज	2,633.55
4	अलाव लकड़ी क्रय	28,384.00
	<b>यौग (च)</b>	<b>4,31,677.55</b>
	<b>यौग (क) से (च) :-</b>	<b>3,88,65,973.55</b>

**M DHAR & CO.**  
Chartered Accountants

*Shyam*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)



## M/S M DHAR & COMPANY

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Branch -: Above Ragave Collection, Kalakhet Road No. 2

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### Schedule - "B"

नगर परिषद - अठाना, जिला नीमच (म.प्र.)

बैंक समाधान पत्रक

31-03-2020 की स्थिति में

विवरण	बैंक	दिनांक एवं पत्र क्र.	राशि
रोकड पुस्तक अनुसार शेष			
जोड़े -			2,97,87,928.32
1) चेक जारी परन्तु बैंक में भुगतान हेतु प्रस्तुत नहीं.			
	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	02.03.2020	115.00
	SBI-9051	02.03.2020	230.00
	SBI-9051	02.03.2020	240.00
	SBI-9051	12.03.2020	138.00
	SBI-9051	12.03.2020	276.00
	SBI-9051	20.03.2020	420.00
	SBI-9051	27.03.2020	580.00
	SBI-9051	27.03.2020	1,160.00
	SBI-9051	27.03.2020	765.00
	SBI-9051	27.03.2020	1,530.00
	SBI-9051	31.03.2020	466.00
	SBI-9051	31.03.2020	243.00
	SBI-9051	31.03.2020	490.00
	SBI-9051	31.03.2020	231.00
	SBI-9051	31.03.2020	462.00

**M DHAR & CO.**  
Chartered Accountants

  
**CA Shyam Lalwani**  
Mandsaur (M.P.)



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	01.10.2019	7,580.00
	SBI-09275	20.02.2018	4,200.00
	SBI-09275	20.02.2018	4,200.00
			<b>3,12,38,578.32</b>
बैंक पास बुक अनुसार शेष			

### बैंक विवरण पत्रक

कं.	बैंक का नाम	खाता कं.	बैंक शेष
1	भारतीय स्टेट बैंक	34601099051	43,42,318.29
2	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	'204441130000230	17,72,151.28
3	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	'204441130000025	1,21,501.65
4	इलाहाबाद बैंक	50095316193	2,22,358.00
5	सेन्ट्रल बैंक आफ इंडिया	2077775918	1,04,190.10
6	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	143721110000001	19,397.00
7	सेन्ट्रल मध्य प्रदेश ग्रामीण बैंक	'204441130000278	2,12,771.00
8	सेन्ट्रल बैंक आफ इंडिया	3630377344	4,24,251.00
9	केनरा बैंक	'3178101006098	2,02,08,861.00
10	क्षेत्रीय म.प्र. ग्रामीण बैंक	'20044411300000148	1,46,856.00
11	भारतीय स्टेट बैंक	'36463509275	22,21,283.00
योग			<b>2,97,95,938.32</b>
एफ डी आर			
क्र.	बैंक का नाम	एफ डी कं.	राशि
1	सेन्ट्रल बैंक आफ इंडिया	3660653275	14,42,640.00
योग			<b>14,42,640.00</b>
महायोग			<b>3,12,38,578.32</b>

**For M/S M DHAR & COMPANY**  
**Chartered Accountants**  
**FRN – 006369C**

**M DHAR & CO.**  
**Chartered Accountants**

*Shyam*

**CA Shyam Lalwani**  
**Mandsaur (M.P.)**  
**(Partner)**  
**M. No. 438698**

**Date – 16/11/2020**  
**Place – Mandsaur**



## M/S M DHAR & COMPANY

**Chartered Accountants**

1st Floor 71 New Grain Mandi,

Near Aerodrome Circle Kota, (Rajasthan) Pin-324007

Branch -: Above Ragave Collection, Kalakhet Road No. 2

Mandsaur, (Madhya Pradesh) Pin-458001

Contact No. - 9165937960

Email - shyamlalwani67@gmail.com

### Schedule - "A"

नगर परिषद – अठाना, जिला नीमच (म.प्र.)

रोकड़ पुस्तकों के अनुसार अंतिम शेष

31 मार्च 2020 तक

क्रमांक	योजना का नाम	अंतिम शेष
1	नगर परिषद मुख्य रोकड़ पुस्तक	6778277.32
2	प्रधानमंत्री आवास योजना	2229683.00
3	मुख्यमंत्री अधोसंरचना योजना	20633112.00
4	जनभागीदारी	1,46,856.00
कुल योग		29787928.32

For M/S M DHAR & COMPANY

**Chartered Accountants**

FRN – 006369C

M DHAR & CO.

Chartered Accountants

CA Shyam Lalwani (Partner)  
Mandsaur (M.P.)

M. No. 438698

Date – 16/11/2020

Place – Mandsaur

## THE AUDITOR'S SCOPE OF WORK

Annexure - B

### 1. Audit of Revenue :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified The Cash Book For Audit Of Revenue From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad take strict action for any revenue leakage and guide all the Employees to do that task in sencere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	He is lso responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We Checked All The Revenue Receipt From The Counter File Of Receipt Book And Verified That The Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	We have verified all the revenue collection detail as provided to us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(v)	The entries in cash book shall be verified.	We Have Verified All Cash Book With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income From FDR's Recorded Timely in the Cash Book.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found.	

### 2. Audit of Expenses :

**M DHAR & CO.**  
Chartered Accountants

*Shyam*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)



Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicblle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attaiched Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular 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 expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been part of our financial detail.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditure Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supported by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non complinces of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	We have Cheked Project Wise Utilization Certificates (UC'S) Provided by Nagar Palika. All UC'S Tallied With the Income Expenditure And Creation of Fixed Assets.	

**M DHAR & CO.**

**Chartered Accountants**

*Shyam*

**CA Shyam Lalwani**  
**Mandsaur (M.P.)**

### 3. Audit of Book Keeping :

Indicators		Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We Checked All The Books Of Accounts Which Maintained By The Nagar Parishad.	All Books are maintained in well condition and we suggest that the same should to carried for future.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad Maintained All The Books of Accounts As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	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 Audit Report.	No advance provided during the year so ULB not Prapared advance register.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS is Prepared by ULB on Monthly and Yearly Basis.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is Prepared by ULB.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

**M DHAR & CO.**  
Chartered Accountants

  
**CA Shyam Lalwani**  
Mandsaur (M.P.)

#### 4. Audit of FDR :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of all Fixed deposits and term deposits.	We Have Verified All The FDRs and Term Deposits only one FDR created out of Grant fund.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	FDR register is not prepared by ULB.	
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis.	

#### 5. Audit of Tenders :

Indicators		Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

**M DHAR & CO.**  
Chartered Accountants

*Shyam Lalwani*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)



## 6. Audit of Grants & Loans :

Indicators		Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this audit the Auditor Shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	

**M DHAR & CO.**  
Chartered Accountants

  
**CA Shyam Lalwani**  
Mandsaur (M.P.)

# Nagar Parishad - Athana

## District - Neemuch (M.P.)

Name of Auditor - M/S M Dhar & Company,

Abstract Sheet for Reporting on Audit Paras for Financial Year 2019-20

Annexure - C

Sr No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2018-19	Year 2019-20	% of Growth		
i	संपत्तिकर	1,05,062.00	1,07,928.00	2.73	विगत वर्ष की अपेक्षा इस वर्ष परिषद् के करो की वसूली के मामले में वृद्धि हुई है जिससे प्रतित होता है कि परिषद् द्वारा करों की वसूली हेतु सही कदम उठाए गये हैं। (राजस्व कर वसूली में कुल 9.38 प्रतिशत की वृद्धि दर्ज की गयी है)	नगर परिषद् को चाहिए की वह नगर के निवासियों को इस हेतु प्रेरित करें की जो कर आप जमा करेंगे उसका प्रयोग नगर के विकास में किया जाएगा एवं करों के समय पर भुगतान नहीं किये जाने पर दण्डात्मक कार्यवाही भी कि जानी चाहिए।
ii	समेकित कर	1,98,600.00	2,35,720.00	18.69		
iii	नगरीय विकास उपकर	69,719.00	65,120.00	-6.60		
iv	शिक्षा उपकर	1,548.00	1,324.00	-14.47		
	कुल योग	3,74,929.00	4,10,092.00	9.38		
	गैर राजस्व वसूली					
i	भवन भूमि किराया	17,750.00	24,000.00	35.21	नगर परिषद् द्वारा जो गैर राजस्व वसूली कि गयी है उसमे सभी तरह के शुल्कों की वसूली में कमी दर्ज कि गयी है एवं नगर परिषद् द्वारा बताया गया की अभी हमारे द्वारा टोस अपशिष्ट प्रबंधन प्रभार वसूल किया जाता है। (गैर राजस्व वसूली में कुल 44.81 प्रतिशत की कमी दर्ज की गयी है)	जिस तरह से अभी देखा जा रहा है की नगर परिषद् अपने संचालन के व्ययों हेतु बहुत हद तक सरकारी अनुदानों पर निर्भर है नगर परिषद् को चाहिए की वह नए-नए राजस्व के स्रोतों की तलाश करें और आत्म निर्भर बने। नगर परिषद् द्वारा समय-समय पर सभी शुल्कों का अवलोकन किया जाना चाहिए एवं शुल्कों में उचित वृद्धि कि जानी चाहिए। साथ ही जल उपभोक्ता प्रभार की वसूली हेतु टोस कार्यवाही करनी चाहिए।
ii	जल उपभोक्ता प्रभार	3,06,189.00	4,54,516.00	48.44		
iii	टोस अपशिष्ट प्रबंधन प्रभार	39,066.00	52,230.00	33.70		
iv	अन्य कर एवं शुल्क	29,65,859.00	13,06,432.00	-55.95		
	कुल योग	33,28,864.00	18,37,178.00	-44.81		
	महायोग	37,03,793.00	22,47,270.00	-39.33		

**M DHAR & CO.**  
Chartered Accountants

*Shyam*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)

## Nagar Parishad - Athana

### District - Neemuch (M.P.)

Name of Auditor - M/S M Dhar & Company,

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicablle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition and we suggest that the same should to carried for future and also prepared all remaining Books.
4	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs	FDR register should be maintained and all entries releted to FDR should be posted in FDR register and Cash Book also.
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.

**M DHAR & CO.**  
Chartered Accountants



**CA Shyam Lalwani**  
Mandsaur (M.P.)



7	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and from one scheme/project to another				During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
8	Any other	Revenue Exp	Revenue Receipts	Percentage		
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty	1,21,69,636.00	29,26,921.00	Revenue Expenditures with respect to Revenue Receipts 422.35%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Exp.	Total Exp.	Percentage		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	1,61,72,940.00	3,88,65,973.55	Capital Expenditures with respect to Total Expenditures are 41.12%.	Capital Expenditure are having substantial with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.

**M DHAR & CO.**  
Chartered Accountants

*Shyam*  
**CA Shyam Lalwani**  
Mandsaur (M.P.)

**नगर परिषद – अठाना, जिला नीमच (म.प्र.)**  
वर्ष 2019 – 20 में प्राप्त अनुदान, व्यय एवं शेष राशि की जानकारी

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	अंतिम शेष
1	मूलभूत अनुदान	-	14,32,000.00	14,13,895.00	18,105.00
2	राज्य वित्त आयोग	-	16,06,000.00	9,63,920.00	6,42,080.00
3	सड़क मरम्मत अनुदान	-	3,97,000.00	2,65,938.00	1,31,062.00
4	14 वां वित्त आयोग	3,44,717.00	63,84,000.00	30,82,817.00	36,45,900.00
5	मुख्यमंत्री अधोसंरचना विकास कार्य	1,19,039.00	-	-	1,19,039.00
6	स्वच्छ भारत मिशन व्यक्तिगत शौचालय निर्माण	20,73,891.00	-	36,720.00	20,37,171.00
7	विशेष निधि	50,00,000.00	50,00,000.00	88,83,956.00	11,16,044.00
8	स्वच्छ भारत मिशन शहरी (FSTP)	-	5,30,000.00	4,06,875.00	1,23,125.00
9	प्रधानमंत्री आवास योजना	91,90,332.00	18,40,000.00	88,00,000.00	22,30,332.00
10	अंत्येष्टी सहायता राशि	-	65,000.00	55,000.00	10,000.00
11	अनुग्रह सहायता राशि	12,00,000.00	4,00,000.00	12,00,000.00	4,00,000.00
12	सांसद/विधायक निधि	2,50,000.00	-	2,50,000.00	-
13	जनभागीदारी	1,46,856.00	-	-	1,46,856.00
	<b>योग</b>	<b>1,83,24,835.00</b>	<b>1,76,54,000.00</b>	<b>2,53,59,121.00</b>	<b>1,06,19,714.00</b>

M DHAR & CO.  
Chartered Accountants

CA Shyam Lalwani  
Mandsaur (M.P.)