

AUDIT REPORT

UDIN-25428171BMMBFV2444

Of

NAGAR PARISHAD, UNCHEHARA

at

SATNA (M.P.)

For

F Y 2023-24

:: by ::



AKBN & ASSOCIATES

Chartered Accountants

JALSA INN MARRIGE GARDEN CAMPUS

HEERALAL COLONY, AMAHIYA, REWA

Mo. 9827631082, E-ail- vaibhavtiwari.ca@gmail.com



AKBN & Associates
Chartered Accountants

Jalsa Inn Marriage Garden
Campus, Heeralal Colony
Amahiya Rewa (M.P.)
486001
Email:-
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To,
Chief Municipal Officer,
Nagar Parishad, Unchehara
Satna (M.P.)

Sub: Audit Report and financial Statements of NAGAR PARISHAD UNCHEHARA DISTT.-
SATNA (M.P) for the financial year 2023-24.

Dear Sir,

We have conducted the Audit of Nagar Parishad Unchehara from 11th Aug. 2025 to 22th Aug. 2025 in the scope of appointment letter issued by your office vide letter No. 1161/2025 Please find enclosed herewith the said audit report and financial Statements for Financial Year 2023-24.

We are thankful for the co-operation extended by Nagar Parishad Unchehara Staff during the course of our audit.

Disclaimer

The Audit Report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Unchehara. We disclaim any responsibility for any mis information on part of audit.

Thanking you in anticipation

AKBN & Associates

Chartered Accountants

CA. Vaibhav Kumar Tiwari

Date: - 23th Aug. 2025

Place: - Rewa

UDIN- 25428171BMMBFV2444



मुख्य नगरपालिका अधिकारी
नगर परिषद् उचेहरा
जिला-सतना (म.प्र.)

**AUDIT REPORT
OF
NAGAR PARISHAD UNCHEHARA**

We have found Following Observation as per scope of audit

1. Audit of Revenue

1. Audit of revenue from various sources

The audit encompassed an examination of revenue sources including, but not limited to:

1. Property Taxes
2. Licensing Fees (Business, Trade, etc.)
3. Government Grants and Subsidies
4. Service Charges (Water, Waste Management, etc.)
5. Fines and Penalties
6. Revenue from Public Services (Parking, Parks, etc.)
7. Other Miscellaneous Sources

IV. Audit Findings and Observations:

1. **Property Taxes:** Records indicate that property tax collections were accurately reported and deposited. However, there were isolated instances of discrepancies in property assessment leading to underreporting.
2. **Government Grants and Subsidies:** Proper documentation and utilization of government grants and subsidies were noted. However, there were instances of delays in utilizing funds, impacting overall revenue realization.
3. **Service Charges:** Billing accuracy for water and waste management services was generally maintained. However, the reconciliation between billed amounts and actual service provision needs improvement to avoid revenue leakage.
4. **Fines and Penalties:** The collection process for fines and penalties lacked consistency and monitoring, leading to potential revenue loss. Streamlining the collection process is recommended.
5. **Revenue from Public Services:** Revenue from public services like parking and parks was well-documented. However, there is a need for regular maintenance and enhancement of these services to boost revenue.




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6. **Other Miscellaneous Sources:** Income from various miscellaneous sources was adequately recorded, though a more detailed categorization could enhance transparency and monitoring.

V. Recommendations:

Based on the observations made during the audit, the following recommendations are provided to enhance revenue management:

1. Strengthen property assessment processes to minimize underreporting and discrepancies in property tax collections.
2. Implement a streamlined renewal process for licensing fees to ensure timely revenue realization.
3. Develop a robust monitoring system for grants and subsidies utilization to prevent delays and optimize fund utilization.
4. Enhance accuracy in billing for services and ensure reconciliation with actual service provision to prevent revenue leakage.
5. Improve the collection process for fines and penalties by instituting a more organized and monitored approach.
6. Invest in the enhancement of public services to attract more revenue from these sources.
7. Enhance categorization and reporting mechanisms for miscellaneous sources of income to improve transparency.

2. Checking of revenue receipts-

The primary objectives of this audit were to:

1. Evaluate the adequacy of controls and procedures in place for the issuance and recording of revenue receipts.
2. Assess the accuracy and completeness of revenue receipts recorded from counterfoils.
3. Confirm compliance with applicable laws, regulations, and internal policies governing revenue receipt processes.

III. Scope of the Audit:

The audit encompassed an examination of the revenue receipt process, specifically focusing on:

1. Issuance and control measures for counterfoils.
2. Recording and reconciliation of revenue receipts.
3. Compliance with established policies and procedures for revenue collection.



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IV. Audit Findings and Observations:

1. **Issuance and Control Measures for Counterfoils:** The process of issuing counterfoils was generally well-documented and controlled. However, there were instances of inadequate numbering or control measures leading to difficulties in tracking and reconciling receipts.
2. **Recording and Reconciliation of Revenue Receipts:** The recording of revenue receipts from counterfoils was appropriately done in the system. However, there were discrepancies noted between the actual receipts received and the recorded amounts. This inconsistency posed a risk to accurate financial reporting.
3. **Compliance with Established Policies and Procedures:** While there were established policies and procedures for revenue receipt processes, adherence to these protocols was inconsistent. Lack of adherence resulted in instances where receipts were not properly accounted for, impacting the accuracy of financial records.

V. Auditor's Responsibility:

The responsibility of the auditor regarding revenue receipts from counterfoils includes:

1. **Verification of Counterfoils:** It is the duty of the auditor to verify the numerical sequence and adequacy of controls over the issuance of counterfoils. This is crucial for ensuring that all receipts are accounted for and recorded accurately.
2. **Examination of Recorded Receipts:** The auditor must examine the recorded receipts against the actual counterfoils to confirm accuracy and completeness. Any discrepancies found should be investigated and rectified promptly.
3. **Assessment of Compliance:** The auditor should assess compliance with internal policies and procedures governing revenue receipt processes. Recommendations for improvement should be provided where deficiencies are identified.

We have done audit of Revenue Receipt with their counterfoils, on systematic sample basis and we have observed that money received is duly deposited in respective bank account. Collection was deposited in bank, same day or next morning of working day if needed, except for bank holidays. except the below table tax



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collected by Nagar Parisad has been deposited to bank beyond 2 working days.

4. The Entries in cash Book has been verified on the bases of Sampling and we were found that interest income receipts from bank have not been credited into ULB cash book. We have observed that the some of the bank accounts has not been incorporated in the cash book of ULB for the concerned period.

5. We have observed that Nagar parisad has not maintained proper record in respect to revenue recovery against the quarterly and monthly targets for the FY 2023-24.

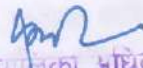
6. We have verified FDR's receipts with FDR register and found that FDR's were kept and recorded properly, interest income from FDR were recorded in cash book on received basis. So it has been suggested to account for interest income on earned basis.

7. We have observed that Interest Income on FDR of where TDS has been deducted by bank. However TDS need not to be deducted in case of ULB's, as no refund can be claimed by authority on such deduction. ULB should Co ordinate with respective bank to not deduct the TDS on such interest.

8. We have verified that Investment were made in various banks, and explanation has been given, that it is the policy of the Nagar Parishad to maintain and invest in all banks to maintain harmony between Banks and Nagar Parishad.

9. We have verified annual report on target provided and achieved for revenue recovery. We have observed that the recovery




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percentage against current demand and recovery against previous year demand is tabulated in annexure-1.

However the ULB has collected the substantial dues of current year as well as previous year.

2. Audit of Expenditure

1. We have audited all the expenditure under all schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account before us for verification.

Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Unchehara for the financial year ended 2023-24 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.

2. We have verified the entries in cash book on test check bases which were supported by relevant voucher and note sheet.

During the course of our audit, we performed the following procedures:

Examination of Cash Books:

- Reviewed the entries in the cash books for accuracy, completeness, and proper classification of transactions.
- Checked the recording of all cash receipts and payments during the audit period.
- Verified that entries were made on a timely basis and in accordance with the applicable accounting standards and policies.

Verification with Relevant Vouchers:



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नगर विकास असेस
जिला सचिव (नगर)

- Cross-checked the entries in the cash books with the corresponding vouchers, invoices, receipts, and other supporting documents.
- Ensured that the vouchers were properly authorized, sequentially numbered, and matched the recorded transactions in the cash books.
- Verified the authenticity and accuracy of the supporting vouchers for each transaction recorded in the cash books.

Audit Findings: Based on our audit procedures, we found that:

The majority of the entries in the cash books were accurately recorded and supported by relevant vouchers.

3. We have observed that TDS has been deducted u/s 194C by ULB in respect to Contractor Payment but TDS has not been deposited to Govt. on due date. ULB has delay deposit the TDS amount to Income Tax department. Shown the below table for TDS payment details.

As per income tax act if deductor has fail to deposit TDS amount on due date, interest liability may arise. Rate of interest may be paid as per given below table.

Section	Nature of Default	Interest subject to TDS/TCS amount	Period for which interest is to be paid
201A	Non deduction of tax at source, either in whole or in part	1% per month	From the date on which tax deductible to the date on which tax is actually deducted



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Section	Nature of Default	Interest subject to TDS/TCS amount	Period for which interest is to be paid
	After deduction of tax, non payment of tax either in whole or in part	1.5% per month	From the date of deduction to the date of payment

4. We have observed that ULB has not deducted TDS on salary on monthly bases.
5. We have observed that ULB has not deducted and deposited employee provident fund on timely basis. No payment has been done for the financial year till the date of audit.
6. We have observed that the ULB has not entered the bank charges in cash book for FY 2023-24.
7. ULB has not provided grant register for verification which makes difficult to verify over-utilization of fund.
8. We have verified payment of expenditure on systematic sample basis and satisfied that almost all the payment and transaction were made as per the guidelines and directives issued by regulating authorities. Except some of the expenditure which is tabulated below.



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9. During the audit we have verified financial propriety and found that all the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority. Except following-

10. We have checked all aspect of cash book on daily basis, and we have observed that there were some clerical mistake Found, and has been directed to accountant for their rectification, and same were not rectified during the course of audit.

11. As per explanation given by the ULB during the courses our audit, the ULB is not in the practice of maintaining utilization certificate also in absence of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets where credited/recognized in the books of account.

We are unable to verify the details of capitalization of expenditure since there is not any proof available nor completion of work from respective department.

12. Temporary Advances- as per explanation given to us no staff advance/temporary advance is pending against ULB. Also advance register has not been maintained.

3. Audit of Book Keeping

1. Books of accounts- As per explanation and information provide to us by the management and in the course of audit some of register are not maintained.

Based on our audit procedures, we found that:




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- The books of account maintained by Nagar Parishad Unchehara were generally accurate, complete, and in accordance with the applicable accounting standards.
- Entries were properly recorded, supported by appropriate documentation, and reflected the financial transactions during the audit period.

Audit Findings - Stores: Regarding the audit of stores, our findings were as follows:

- The inventory records and store management procedures of Nagar Parishad Unchehara were adequately maintained and organized.
- Physical counts were conducted periodically, and the inventory records were reconciled with the physical stock, showing reasonable accuracy and consistency.

Opinion: In our opinion, based on the audit conducted, the books of account and stores maintained by Nagar Parishad Unchehara present fairly, in all material respects, the financial position and inventory status as of [End Date of Audit Period] and the transactions undertaken during the audit period in accordance with the applicable accounting principles and regulations

Below mention books of account/register were not provide for verification:-

1. Staff Advance Register
2. BRGF Cash book
3. Fixed Assets Register
4. Grant Register
5. SBM cash book
6. Amanat Register

2. We have audited all the books of accounts and the same were maintained as per accounting rules applicable to urban local bodies except the above point no. 1.

3. We have audited that all advances were timely recovered according to the conditions of advances.



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4. We have observed that ULB has not prepared Bank reconciliation statement. Also ULB is carrying consolidate cash book and not indicate individual balance of every head.
5. Entries in grant register- Grant register not provided to us for verification during audit, therefore we were unable to verify receipts and utilization of grant with cash book.
6. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.
7. No receipts and payment account has been prepare related to project fund. Hence, it is not possible to us to reconcile the same.

4. Audit of FDR

1. We have done audit of all fixed deposits and term deposits.
2. Proper records of FDR's were maintained and all renewals were timely done automatically by bank.
3. It has been in practice of Nagar Parishad that to cover all the branches of banks FDR's and TDR's were Invested in proper manner.
4. Entries of interest earned in FDR/TDR has been verified.

5. Audited of Tenders/Bids

1. We found that No separate Tender-Register is maintained by the ULB. There is no system to check all tenders at one place, we gone through relevant files and websites.

Audit Findings: Based on our audit procedures, we found that:



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- The tendering and bidding processes of Nagar Parishad Unchehara were conducted in accordance with the established procedures and guidelines.
- Proper documentation was maintained for the invitation of tenders, bid evaluation, and acceptance procedures.
- There were adequate controls and measures in place to ensure fairness and transparency in the selection of tenders and bids.

Opinion: In our opinion, based on the audit conducted, the tendering and bidding processes followed by Nagar Parishad Unchehara were fair, transparent, and complied with the applicable laws, regulations, and established procedures during the audit period.

2. We have audited that all the tenders/bids were properly invested by the ULB's.
3. We have checked that competitive procedures were followed in case of local bidding and online bidding.
4. We have verified that all the requisite procedures were adequately followed in case of Receipts of tender fee/ Bid Processing fee / Performance guarantee.
5. We have not found any bank guarantee.
6. No contract closure document were made available to us for verification.

7. Audit of Grants and Loans

1. We have verified Grant Register. It is not maintained year wise, there are cut, over written figures frequently. **We are not able to comment upon utilization of grant** because in grant register balances are not properly maintained.

2. PM AAWAS YOJANA

- Cash book of PMAY scheme are not updated till 31/03/2024.
- Reversal of payment is not entered in cash book



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- Bank charges is not entered in cash book
- Interest credited into bank account but not recorded in cash book

3. SWAKSH BHARAT MISSION (SBM)-

- Cash book of SBM is maintained for FY 2023-24
- Interest credited into bank account but not recorded in cash book.

4. Mukhya Mantri Adhoshanrachana

- Cash book of Mukhya Mantri Adhoshanrachana is maintained for FY 2023-24
- Interest credited into bank account but not recorded in cash book.

FOR: AKBN & ASSOCIATES
CHARTERED ACCOUNTANTS
(M.P.)



PARTNER
CA. VAIBHAV KUMAR TIWARI
MRN 428171

Place-Rewa
Date-23th-Aug- 2025
UDIN- 25428171BMMBFV2444

CMO-Unchehara, Satna

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नगर परिषद् उन्हेहरा
जिला-सतना (मप्र.)

नगर परिषद् उचेहरा जिला सतना

प्राप्ति भुगतान खाता

1 अप्रैल 2023 से 31 मार्च 2024 तक

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारम्भिक शेष	57658519	57658519	सामान वेतन	15693346	
			अस्थायी कर्मचारी	7522398	
बस स्टैण्ड ठेका किरात	780000		पार्षद भत्ता	630840	
सप्टिक टैंक सफाई हेतु	90000		अर्जित अवकाश	120274	
जलकर चालू	588350		यात्रा भत्ता	13218	
			पौधा रोपण में लगे श्रमिक एवं जंगल झाड़	85310	
जलकर बकाया	659130		अस्थायी कर्मचारियों कि राशि मन्थ	1253240	
अधिभार	32038		परिभाषित पेंशन राशि	1397271	26715897
गल्ला मंडी वसूली	31800		टैक्स आय कर (ठेकेदार)	658438	
सब्जी मंडी वसूली	447400		कार्यालय आक०	126602	
समेकित कर बकाया	278121		स्वास्थ्य क्रय	644125	
समेकित कर चालू	50520		उपकर	327089	
सम्पत्ति कर चालू	65216		टायर क्रय	36197	
सम्पत्ति कर बकाया	151527		वाहन भाडा	43010	
शिक्षा उपकर चालू	677		अलाव लकड़ी	64269	
शिक्षा उपकर बकाया	1493		निविदा आमंत्रण सूचना	54670	
नगरीय विकास बकाया	31064		अमृत 2.व मिशन डीपी आर	199282	
नगरीय विकास चालू	15384		डॉक टिकट	1500	
दुकान किराया बकाया	641767		स्टेशनरी	163706	
दुकान किराया चालू	547802		वाहन किराया	149726	
आवेदन शुल्क	480		वाहन मरम्मत	155117	
मैरिज, अप्राप्ता प्रमाण पत्र शु	1770		वाहन बीमा	50992	
कचरा शुल्क चालू	60860		डीपीआर	97020	
कचरा शुल्क बकाया	78651		शिलन्थस पत्थर/पत्थर कुर्सी	105590	
टैंकर किराया	4800		सेल्फी प्वाइंट	93575	
अमानत राशि	30330		फोटो ग्राफ	1500	
मांगलिक भवन	3000		जी एस टी	501856	
नवीन संयोजन शुल्क	87500		विज्ञापन	170971	
नवीन नल कनेक्शन	203000		नवीन विद्युत कनेक्शन	47748	
मोबाइल टावर एन.ओ.	161475		विद्युत बिल	3089398	
अनुमति शुल्क	2500		विद्युत सामग्री क्रय	2338072	
विज्ञापन शुल्क	2400		हैण्डपम्प मरम्मत / मोटर पम्प / समरसि	335749	
विविध आय	6537		साउण्ड स्पीकर	154577	
विच्छेदन शुल्क	3500		टेंट व्यवस्था राशि	1744309	
सूचना का अधिकार शुल्क	212		मुनादी / प्रोजेक्टर / साउण्ड सर्विस / एल	209175	
श्रम विभाग	150000		एल ई डी सामग्री मरम्मत	95282	
ब्याज	300013		इन्टरनेट	7606	
टेण्डर शुल्क	656000		फायर वाहन फेब्रीकेशन	454873	
विशेष निधि	1200000		जे.सी.बी.	185793	
नकल शुल्क	16		स्वल्पाहार	735815	



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दुकान प्रीमियम राशि	4327872
रोड कटिंग क्षतिपूर्ति राशि	72290
टोस अपशिष्ट प्रबंधन शुल्क	100
अर्थदण्ड	900
भवन भूमी किराया	18000
सामूहिक कन्या विवाह राशि	0

अनुदान से प्राप्तियां	
सड़क मरम्मत	2931606
राज्य वित्त	6884000
मुद्राक शुल्क	200168
चुगी क्षतिपूर्ति	21355619
समेकित अनुदान	476000
कायाकल्प 1.0	1529000
15 वित्त	6722500
मुलभूत	4311182
प्रधानमंत्री आवास योजना	25803331

11784495

70213406

फायर यंत्र रिफिलिंग / फायर वाहन / म	10510
हुडको ऋण राशि	246382
बैनर	751995
कम्प्यूटर कार्य / मरम्मत / कय / इंक / फ	150605
प्रधानमंत्री आवास योजना संबंधित कार्य	2350000
टोस अपशिष्ट / कचरा कलेक्शन	1913222

प्रधानमंत्री आवास	17680000
स्वच्छता मिशन / बाल पेंटिंग / शौचालय म	1518427
वाटर सप्लाय के एन के प्रोजेक्ट	500000
जल प्रदाय सामग्री	2676091
अधिवक्ता शुल्क	50500
डिजिटल सिस्टम	10365
अन्यतोषि सहायता राशि अग्रिम	250000
वॉटर एकाउंट	59675
विलिडिंग वर्क	32506
प्रोत्साहन राशि पी एफ एम एस	33000
ईंधन	881269
वृक्षारोपण पार्क पौधा कय पार्क झुला	124918

बैंक चार्ज / पोस मशीन	2817
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लोहे की जाली पेंटिंग छपायी / एंगल	378317
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मुख्यमंत्री कार्याक्रम	15763
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लोहे के बोर्ड	71949
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अग्रिम राशि	20000
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शॉपिंग कम्प्लेक्स शटर मरम्मत	17248
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पानी व्यवस्था	48274
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छिड़काव मशीन मरम्मत सुधार	3740
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प्याउ व्यावस्था	58200
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एल एस जी डी प्रशिक्षण राशि	10700
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अनुग्रह सहायता	200000
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आर्किटेक्ट / डीपीआर	94863
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वाटर सप्लाय मेंटेनेन्स	1445927
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उपहार / गिफ्ट	49373
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अमानत राशि	84665
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पी एम स्वनिधि	31525
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टायर कय	14453
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न्यूज पेपर	7450
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टेकर कय	87000
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स्कील पाइप	92635
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स्वच्छता आई ई सी	46588
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पी.एम. कार्यक्रम बी एस एन एल	50371
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सी ए आडिट	39900
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सौन्दरीकरण ए सी बोर्ड कवीर पार्क समग्र	275616
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45430471

पूँजीगत व्यय

लोक निर्माण	21543229
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कुर्सी कय	29218
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कायाकल्प योजना	3497229
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घाट सौंदरीकरण	89044
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एनीकट बैराज निर्माण	9000000
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बैराज निर्माण	2000000
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36158720

अन्तिम शेष/बैंक शेष

As on cash

book/bank

31351332

कुल महायोग

139656420

कुल महायोग

139656420



मुख्य नगरपालिका अधिकारी
नगर परिषद् उदहरा
जिला-सतना (मध्य)

नगर परिषद् उचेहरा जिला सतना

आय व्यय खाता

1 अप्रैल 2023 से 31 मार्च 2024 तक

व्यय	राशि	राशि	आय	राशि	राशि
सामान वेतन	15693346		बस स्टैण्ड ठेका किराया	780000	
अस्थायी कर्मचारी	7522398		सॉफ्टिक टैंक सफाई हेतु	90000	
पार्थद भत्ता	630840		जलकर चालू	588350	
अर्जित अवकाश	120274				
यात्रा भत्ता	13218		जलकर बकाया	659130	
पौधा रोपण में लगे श्रमिक एवं जंगल झाड़ी	85310		अधिभार	32038	
अस्थायी कर्मचारियों की राशि	1253240		गल्ला मंडी वसूली	31800	
परिभाषित पेंशन राशि	1397271	26715897	सब्जी मंडी वसूली	447400	
टैक्स आय कर (टेकदार)	658438		समेकित कर बकाया	278121	
कार्यालय आक	126602		समेकित कर चालू	50520	
स्वास्थ्य क्रय	644125		सम्पत्ति कर चालू	65216	
उपकर	327089		सम्पत्ति कर बकाया	151527	
टायर क्रय	36197		शिक्षा उपकर चालू	677	
वाहन भाड़ा	43010		शिक्षा उपकर बकाया	1493	
अलाव लकड़ी	64269		नगरीय विकास बकाया	31064	
निविदा आमंत्रण सूचना	54670		नगरीय विकास चालू	15384	
अमृत 2.0 मिशन डीपी आर	199282		दुकान किराया बकाया	641767	
डॉक टिकट	1500		दुकान किराया चालू	547802	
स्टेशनरी	163706		आवेदन शुल्क	480	
वाहन किराया	149726		मैरिज, अप्राप्ता प्रमाण पत्र शुल्क	1770	
वाहन मरम्मत	155117		कचरा शुल्क चालू	60860	
वाहन बीमा	50992		कचरा शुल्क बकाया	78651	
डीपीआर	97020		टैंकर किराया	4800	
शिलान्यस पत्थर/पत्थर कुर्सी	105590		अमानत राशि	30330	
सेल्फी प्वाइंट	93575		मांगलिक भवन	3000	
फोटो ग्राफ	1500		नवीन संयोजन शुल्क	87500	
जी एस टी	501856		नवीन नल कनेक्शन	203000	
विज्ञापन	170971		मोबाइल टावर एन.ओ.सी.	161475	
नवीन विद्युत कनेक्शन	47748		अनुमति शुल्क	2500	
विद्युत बिल	3089398		विज्ञापन शुल्क	2400	
विद्युत सामग्री क्रय	2338072		विविध आय	6537	
हैण्डपम्प मरम्मत / मोटर पम्प / समरसिवा	335749		विच्छेदन शुल्क	3500	
सडण्ड स्पीकर	154577		सूचना का अधिकार शुल्क	212	
टैट व्यवस्था राशि	1744309		श्रम विभाग	150000	



मुख्य नगरपालिका अधिकारी
नगर परिषद् उचेहरा
जिला-सतना (मध्य)

मुनादी / प्रोजेक्टर / साउण्ड सर्विस / एल ई	209175
एल ई डी सामग्री मरम्मत	95282
इन्टरनेट	7606
फायर वाहन फेब्रीकेशन	454873
जे सी बी.	185793
स्वल्पाहार	735815
फायर यंत्र रिफ्लिंग / फायर वाहन / मरम्	10510
बैनर	751995
कम्प्यूटर कार्य / मरम्मत / कय / इक / फोट	150605
प्रधानमंत्री आवास योजना संबंधित कार्य	2350000
टोस अपसिष्ट / कचरा कलेक्शन	1913222
प्रधानमंत्री आवास	17680000
स्वच्छता मिशन / बाल पेंटिंग / शौचालय मर	1518427
वाटर सप्लाई के एन के प्रोजेक्ट	500000
जल प्रदाय सामग्री	2676091
अधिवक्ता शुल्क	50500
डिजिटल स्प्रिंक्लर	10365
अन्यलोटि सहायता राशि अग्रिम	250000
चार्टर्ड एकाउंट	59675
बिल्डिंग वर्क	32506
प्रोत्साहन राशि पी एफ एम एस	33000
ईंधन	881269
वृक्षारोपण पार्क पौधा कय पार्क झूला	124918
बैंक चार्ज / पोस मशीन	2817
लोहे की जाली पेंटिंग छपायी / एंगल	378317
मुख्यमंत्री कार्यक्रम	15763
लोहे के बोर्ड	71949
अग्रिम राशि	20000
शॉपिंग कम्प्लेक्स शटर मरम्मत	17248
पानी व्यवस्था	48274
छिड़काव मशीन मरम्मत सुधार	3740
प्याउ व्यवस्था	58200
एल एस जी डी प्रशिक्षण राशि	10700
अनुग्रह सहायता	200000
आर्किटेक्ट / डीपीआर	94863
वाटर सप्लाई मैटेनेन्स	1445927
उपहार / गिफ्ट	49373
अमानत राशि	84665
पी एम रखनिधि	31525
दायर कय	14453
न्यूज पेपर	7450
टैंकर कय	87000
स्कील पाइप	92635
स्वच्छता आई ई सी	46588
पी.एम. कार्यक्रम बी एस एन एल	50371
सी ए आडिट	39900
सौन्दरीकरण ए सी बोर्ड कबीर पार्क समग्री	275616
Excess of Income over Expenditure Trf To Balance Sheet	

[illegible]

मुख्य नगरपालिका अधिकारी
नगर परिषद् उचैहरा
जिला-सप्तरी (म.प्र.)

Nagar Parishad Uchehaera

Balance Sheet
As on 31-03-2024

Liaillities	Amount	Amount	Assets	Amount	Amount
Reserve & Surplus					381075951
Opening Balance	348615895.00		Work-in-Progres Opening	344946449	
Add- Surplus During The Year	10097915		Addition During the year	36129502	
Closing Balance		358713810.00	Furniture		129134
Laon (Mukhyamantri Adhosnarachana)	4983265	4736883	Vehicle	3947564	3947564
Less- Repaid	246382		Add- During the year		
Loan (Payjal)	48545230	48545230	Advance to employee		218000
Less-Repaid			CCTV Camara		92649
Laon (Mukhyamantri Adhosnarachana)	7607200	7607200	Investment FDR		1000000
Security Deposit		22300	Closing Stock		1810793
Opening	22300		Cash And Bank Balances		31351332
Receved			Cash In hand		
Paid			Bank Balances	31351332	
		419625423			419625423

For

AKBN & Associates
FRN-019905C

CA Vaibhav Kumar Tiwari
Partner
M No. 428171



मुख्य नगरपालिका अधिकारी
नगर परिषद् उचेहरा
जिला-सतना (म.प्र.)

नगर परिषद् उचेहरा जिला सतना

BANK RECONCILIATION STATEMENT 2023-24

SNO	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024	31551332.00	31351332.00
	Add - Income not recorded in cash book		290000.00
	Total		31641332.00
	Closing Balance As Per Bank Statement-		31641332.00
1	SBI A/C441	12,986,664.00	
2	JILA SHAKHARI A/C 4340	2,899,670.00	
3	BANK OF INDIA A/C 268	1,450,972.00	
4	MGB457	3,451,934.00	
5	INDIAN BANK A/C 1040	476,525.00	
6	INDIAN BANK A/C 315	9,127,384.00	
7	CANRA BANK A/C 6513	1,248,183.00	
	Difference Balance as per the Bank statament as		0.00



मुख्य नगरपालिका अधिकारी
नगर परिषद् उचेहरा
जिला-सतना (म.प्र.)

Name of ULB: Nagar Parishad -Unchehara, (M.P.)
Name of Auditor: AKBN & Associates.

Seal & Signature of Auditor

AKBN & Associates

Chartered Accountants

Partner 019905C

CA. Vaibhav Kumar Tiwari

MRN: 428174

मुख्य नगरपालिका अधिकारी
नगर परिषद् उमेहरा
जिला-सतना (मध्य)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

Name of ULB: Nagar Parishad Unchehara, (M.P.)

Name of Auditor: AKBN & Associates.

Sr.No.	Parameters	Description	Observation In Brief	Suggestions
1	Audit of Expenditure	We have audited all the expenditure under all schemes. We have verified the expenditure under various heads which was recognized and entered in the books of account before us for verification. Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Unchehara for the financial year ended 2023-24 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.	Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Unchehara for the financial year ended 2023-24 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.	Use the audit findings to improve financial management practices, enhance controls, and ensure transparency in future expenditure
2	Audit of Book Keeping	1. Overall Book Keeping found satisfactory. Accounts are maintained in Single Entry System manually. 2. Advance Register should be maintained properly. 3. Receipt & Payment A/C prepared on monthly basis.	We have found the practice of preparing the bank reconciliation statement (BRS) were not followed. Accordingly suggested to prepare BRS on timely basis preferably on monthly basis. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.	Computer Based Accounting System is highly recommended.
3	Audit of FDR	it is explained that there is no FDR with the bank of ULB	it is explained that there is no FDR with the bank of ULB , not able to comment on the same	surplus amount in the saving bank account should be converted to FRDs



मुख्य नगरपालिका अधिकारी
नगर परिषद् उन्चेहरा
जिला-सतना (म.प्र.)

4	Audit of Tenders/ Bids	Regarding tender document and procedur.	No trail is available to verify the tender amount deposited by bidder and no such record maintained at ULB level. It has been explained by ULB to us that the entire tender process is online therefore we need not to maintain the same.	All document should be maintained by ULB.
5	Audit of Grants & Loans	1. We have verified that grants issued by central government were properly utilized	We have verified that adequate procedures were followed in case of loan provided for physical infrastructure and its utilization.	Utilization Report should be prepared and monitored on regular basis.
6	Incidences relating to Diversion of funds from Capital/ Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme / project to another	There is no trail or tracing system of utilization of fund.	Seperated cash book and bank account should be maintained.	Proper monitoring required.
7	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipt (Tax and non Tax)excluding Octroi, Entry Tax , Stamp Duty and other grants etc.	Total Revenue Expenditure is Rs. 72146368/- Total Revenue Receipt is Rs.11784495/-,Revenue Expenditure is 612.21% of Revenue Receipts.	Revenue recovery is not good.	More recovery required, expenses should monitored carefully.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	33.39%	Percentage of completion not mentioned any where.	Capital Exp should recognized on completion basis.

Seal & Signature of Auditor
AKBN & Associates
Chartered Accountants
CA. Vaibhav Kumar Tiwari
MRN-14281

मुख्य नगरपालिका अधिकारी
बगर परिषद् उद्ये.
जिला-सतना (म.प्र.)

Nagar Parishad Unchehara
Management Letter

For the Period 01/04/2023 to 31/03/2024

To,

The Chief Municipal Officer
Unchehara
Satna (M.P.)

Dear Sir,

We have recently completed our audit of Nagar Parishad Unchehara. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



मुख्य नगरपालिका अधिकारी
नगर परिषद् उन्हे
सतना - मध्य प्रदेश

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

We would like to thank the management and staff of Nagar Parishad Unchehara for their assistance and co-operation during the audit.

We would be pleased to provide any clarification that you may require regarding this report.

Yours faithfully

For
AKBN & Associates
Chartered Accountant



CA Vaibhav Kumar Tiwari
(Partner)
UDIN- 25428171BMMBFV2444

मुख्य नगरपालिका अधिकारी
नगर पालिका उचेहरा
जिला-सतना (मध्य.)