

AUDIT REPORT

UDIN-23428171BGUQXH5767

Of

NAGAR PARISHAD, UNCHEHARA

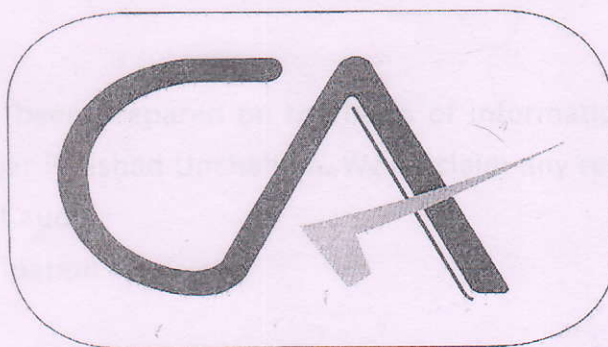
at

SATNA (M.P.)

For

F Y 2022-23

:: by ::



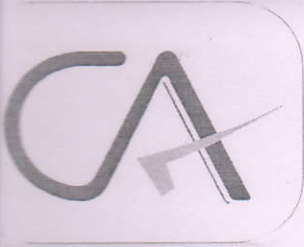
AKBN & ASSOCIATES

Chartered Accountants

JALSA INN MARRIGE GARDEN CAMPUS

HEERALAL COLONY, AMAHIYA, REWA

Mo. 9827631082, E-mail- vaibhaviwari.ca@gmail.com



AKBN & Associates
Chartered Accountants

Jalsa Inn Marriage Garden
Campus, Heeralal Colony
Amahiya Rewa (M.P.)
486001
Email:-
vaibhavtiwari.ca@gmail.com

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 2022-23.

Dear Sir,

We have conducted the Audit of Nagar Parishad Unchehara from 5th Nov. 2023 to 7th Nov. 2023 in the scope of appointment letter issued by your office vide letter No. 2023/723 Please find enclosed herewith the said audit report and financial Statements for Financial Year 2022-23.

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

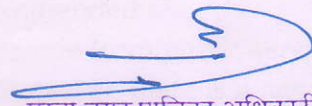


CA. Vaibhav Kumar Tiwari

Date: - 8th Dec. 2023

Place: - Rewa

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



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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.

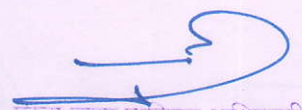
III. Scope of the Audit:

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.

IV. Audit Findings and Observations:




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




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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 2022-23.


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




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

List of outstanding Shop rent & Property tax of ULB is attached herewith. Annexure -2

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 2022-23 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:

- 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.



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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
	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.




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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 2022-23.
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.
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



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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:

- 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



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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.

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

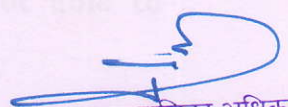
1. We have done audit of all fixed deposits and term deposits.

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.




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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:

- 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**



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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 31/03/2023.
- Reversal of payment is not entered in cash book
- 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 not maintained for FY 2022-23
- Interest credited into bank account but not recorded in cash book.

4. Mukhya Mantri Adhoshanrachana

- Cash book of Mukhya Mantri Adhoshanrachana is not maintained for FY 2022-23
- Interest credited into bank account but not recorded in cash book.


**FOR: AKBN & ASSOCIATES
CHARTERED ACCOUNTANTS**

CMO-Unchehara, Satna (M.P.)



**PARTNER
CA. VAibhav Kumar Tiwari
MRN 428171**

Place-Rewa
Date-8th-Dec- 2023
UDIN- 23428171BGUQXH5767


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नगर परिषद् उचेहरा जिला सतना

प्राप्ति भुगतान खाता

अप्रैल 2022 से 31 मार्च 2023 तक

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारम्भिक शेष	68264448		सामा० वेतन	12188928	
		68264448	अस्थायी कर्मचारी	6535940	
बस स्टैण्ड किश्त	1345810		पार्षद भत्ता	166647	
संष्टिक टैंक सफाई हेतु	57000		स्वास्थ्य विभाग में लगे श्रमिक	9120	
जलकर चालू	482606		पौधा रोपण में लगे श्रमिक एवं	89416	
जलकर बकाया	167865		ड्रेस कपडा / टेलर	83978	
अधिभार	69324		अर्जित अवकाश	50848	19124877
गल्ला मंडी वसूली	37240		टैक्स आय कर (टैकेदार)	605506	
सब्जी मंडी वसूली	282940		मलवा दुलाई कार्य ट्रैक्टर	30870	
समेकित कर बकाया	495897		कार्यालय आक०	422520	
समेकित कर चालू	66720		स्वास्थ्य क्रय	1165319	
सम्पत्ति कर चालू	78651		उपकर	111724	
सम्पत्ति कर बकाया	276331		एन यू एल एम	181702	
शिक्षा उपकर चालू	798		डेड बाडी फ्रीजर	81600	
शिक्षा उपकर बकाया	2666		गौरव दिवस	218059	
नगरीय विकास बकाया	49904		नगरोदय दिवस	43284	
नगरीय विकास चालू	19523		फोटो कॉपी	2850	
दुकान किराया बकाया	608877		निविदा आमंत्रण सूचना	215068	
दुकान किराया चालू	383010		अमृत 2.व मिशन	80244	
आवेदन शुल्क	370		डॉक टिकट	1000	
अप्राप्ता प्रमाण पत्र शुल्क	1800		स्टेशनरी	148469	
कचरा शुल्क चालू	102060		वाहन किराया	64390	
कचरा शुल्क बकाया	74670		वाहन मरम्मत	352347	
टैंकर किराया	8200		तिरंगा अभियान	108000	
अमानत राशि	142000		परिभाषित पेंशन राशि	1343906	
मांगलिक भवन	2500		शिलन्यस पत्थर	40350	
नवीन संयोजन शुल्क	278000		अमानत राशि वापस	81300	
कम्पाउण्डिंग फीस	3000		फोटो ग्राफ	6400	
नवीन नल कनेक्शन	506200		जी एस टी	376121	
अधिक वेतन भुगतान	13500		विज्ञापन	161675	
नीलामी राशि	9750		विद्युत बिल	4677884	
बिल्लिंग परमीशन	3750		विद्युत सामग्री क्रय	1203509	

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निविदा प्रपत्र शुल्क	1000
पटाखा दुकान अनुमानित शुल्क	2500
पशु प्रवेश शुल्क	400
विविध आय	400
विच्छेदन शुल्क	5000
सूचना का अधिकार शुल्क	268
लायसेंस शुल्क	200
नामान्तरण शुल्क	8000
फार्म फीस	31045
अन्य	20181
दुकान प्रीमियम राशि	6300200
रोड क्रासिंग	6500
सफाई शुल्क	200
ठोस अपशिष्ट प्रबंधन शुल्क	1600
अर्धदण्ड	10510
भवन भूमि किराया	12000
ब्याज	899582
भवन अनुज्ञा शुल्क	459000
निविदा प्रपत्र शुल्क	394000
निर्यात कर	39142
राशि वापस	290120
सामूहिक कन्या विवाह राशि	242000
अनुदान से प्राप्तिया	
सड़क मरम्मत	2198000
वाणिज्यकर पर अधिभार	0
राज्य वित्त	2317000
मुद्रांक शुल्क	22346
चुंगी क्षतिपूर्ति	25921752
15 वित्त	3895000
राजस्व वसूली अनुदान	1550000
अन्य अनुदान	19258984
मूलभूत सुविधा	2527000
अन्यतोषि सहायता राशि	250000
प्रधानमंत्री आवास योजना	102223170

14294810

160163252

हैण्डपम्प मरम्मत / मोटर पम्प / समरसिबल मरम्मत	239563
आनंद उत्सव	14634
टेंट व्यवस्था राशि	297760
मुनादी / प्रोजेक्टर / साउण्ड सर्विस	39020
सी एम कार्यक्रम	15280
इन्टरनेट	11312
सेफ्टी टैक वापस राशि	7000
जे.सी.बी.	352756
अस्थाई EPF राशि	1076721
स्वल्पाहार	186995
फायर बाल / मरम्मत	191895
हुडको ऋण राशि	264203
मुख्यमंत्री शहरी पेयजल लोन बैनर	3754770
कम्प्यूटर / मरम्मत / कय /	215771
प्रधानमंत्री आवास योजना	184604
ठोस अपशिष्ट	121060000
प्रधानमंत्री आवास कार्यक्रम	1324063
स्वच्छता मिशन	1050
बजट	499527
कर्मचारी इन्मक टैक्स	19800
निर्वाचन	44000
जल प्रदाय सामग्री	697718
अंधवक्ता शुल्क	819693
डिजिटल सिगनेचर	38500
अन्यतोषि सहायता राशि	9000
उपकार	100000
चाटेड एकाउंट	118500
डिजिटल सिगनेचर	37100
व्यक्तिगत शांचालय	4500
ईधन	234000
पार्क फाउण्डेसन मरम्मत	707350
सूखा पेंड कटाई का कार्य	174406
बैंक चार्ज	5000
लोहे की जाली पैंटिंग छपायी	3923
पुस्तकालय	38050
	2400

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



[illegible]

नगर परिषद् उचेहरा जिला सतना

आय व्यय खाता

अप्रैल 2022 से 31 मार्च 2023 तक

व्यय	राशि	राशि	आय	राशि	राशि
सामान वेतन	12188928		बस स्टैण्ड किश्त	1345810	
अस्थाई कर्मचारी	6535940		संष्टिक टैंक सफाई हेतु	57000	
पार्षद भत्ता	166647		जलकर चालू	482606	
स्वास्थ्य विभाग में लगे श्रमिक	9120		जलकर बकाया	167865	
पौधा रोपण में लगे श्रमिक एवं	89416		अधिभार	69324	
ड्रेस कपडा/टैलर	83978		गल्ला मंडी वसूली	37240	
अर्जित अवकाश	50848	19124877	सब्जी मंडी वसूली	282940	
टैक्स आय कर(ठेकेदार)	605506		समेकित कर बकाया	495897	
मलवा दुलाई कार्य ट्रैक्टर	30870		समेकित कर चालू	66720	
कार्यालय आक०	422520		सम्पत्ति कर चालू	78651	
स्वास्थ्य क्रय	1165319		सम्पत्ति कर बकाया	276331	
उपकर	111724		शिक्षा उपकर चालू	798	
एन यू एल एम	181702		शिक्षा उपकर बकाया	2666	
डेड बाडी फ्रीजर	81600		नगरीय विकास बकाया	49904	
गौरव दिवस	218059		नगरीय विकास चालू	19523	
नगरोदय दिवस	43284		दुकान किराया बकाया	608877	
फोटो कॉपी	2850		दुकान किराया चालू	383010	
निविदा आमंत्रण सूचना	215068		आवेदन शुल्क	370	
अमृत 2 व मिशन	80244		अप्राप्ता प्रमाण पत्र शुल्क	1800	
डॉक टिकट	1000		कचरा शुल्क चालू	102060	
स्टेशनरी	148469		कचरा शुल्क बकाया	74670	
वाहन किराया	64390		टैंकर किराया	8200	
वाहन मरम्मत	352347				
तिरंगा अभियान	108000		मांगलिक भवन	2500	
परिभाषित पेशन राशि	1343906		नवीन संयोजन शुल्क	278000	
शिलान्यस पत्थर	40350		कम्पाउण्डिंग फीस	3000	
			नवीन नल कनेक्शन	506200	
फोटो ग्राफ	6400		अधिक वेतन भुगतान	13500	
जी एस टी	376121		नीलामी राशि	9750	
विज्ञापन	161675		बिल्डिंग परमीशन	3750	
विद्युत बिल	4677884		निविदा प्रपत्र शुल्क	1000	
विद्युत सामग्री क्रय	1203509		पटाखा दुकान अनुमानित शुल्क	2500	
हैण्डपम्प मरम्मत /मोटर पम्प	239563		पशु प्रवेश शुल्क	400	
/समरसिबल मरम्मत			विविध आय	400	
आनंद उत्सव	14634				

मुख्य नगर पालिका अधिकारी
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टेंट व्यवस्था राशि	297760	विच्छेदन शुल्क	5000	
मुनादी / प्रोजेक्टर / साउण्ड सर्विस	39020	सूचना का अधिकार शुल्क	268	
सी एम कार्यक्रम	15280	लायसेंस शुल्क	200	
इन्टरनेट	11312	नामान्तरण शुल्क	8000	
सेफ्टी टैंक वापस राशि	7000	फार्म फीस	31045	
जे.सी.बी.	352756	अन्य	20181	
अस्थाई EPF राशि	1076721	दुकान प्रीमियम राशि	6300200	
स्वल्पाहार	186995	रोड क्रॉसिंग	6500	
फायर बाल / मरम्मत	191895	सफाई शुल्क	200	
		ठोस अपशिष्ट प्रबंधन शुल्क	1600	
		अर्थदण्ड	10510	
बेनर	215771	भवन भूमि किराया	12000	
कम्प्यूटर / मरम्मत / कय /	184604	ब्याज	899582	
प्रधानमंत्री आवास योजना	121060000	भवन अनुज्ञा शुल्क	459000	
ठोस अपशिष्ट	1324063	निविदा प्रपत्र शुल्क	394000	
प्रधानमंत्री आवास कार्यक्रम	1050	निर्यात कर	39142	
स्वच्छता मिशन	499527	राशि वापस	290120	
बजट	19800	सामूहिक कन्या विवाह राशि	242000	14152810
कर्मचारी इन्सुरेंस टैक्स	44000	सड़क मरम्मत	2198000	
निर्वाचन	697718	वाणिज्यकर पर अधिभार	0	
जल प्रदाय सामग्री	819693	राज्य वित्त	2317000	
अधिवक्ता शुल्क	38500	मुद्रांक शुल्क	22346	
डिजिटल सिग्नेचर	9000	चुंगी क्षतिपूर्ति	25921752	
अन्यतोषि सहायता राशि	100000	15 वित्त	3895000	
उपकार	118500	राजस्व वसूली अनुदान	1550000	
चाटर्ड एकाउंट	37100	अन्य अनुदान	19258984	
डिजिटल सिग्नेचर	4500	मूलभूत सुविधा	2527000	
व्यक्तिगत शांतिचालय	234000	अन्यतोषि सहायता राशि	250000	
ईधन	707350	प्रधानमंत्री आवास योजना	102223170	160163252
पार्क फाउण्डेशन मरम्मत सुधार	174406			
सूखा पेंड कटाई का कार्य	5000			
बैंक चार्ज	3923			
लोहे की जाली पैटिंग छपायी	38050			
पुस्तकालय	2400			
यात्रा भत्ता	17901			
आयकर जी एस टी कंसलटेंट	31262			
डे एन यू एल एम	12000			

मुख्य नगर पालिका अधिकारी
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कचरा वाहन शुल्क	1000000			
विविध व्यय	1340750			
सामूहिक कन्या विवाह राशि	209000			
विवाह सहायता राशि	459000			
माता सबरी जयंती	21600			
पोस मशीन	29			
प्याउ ब्यावरथ हेतु समग्री	35831			
लाडली लक्ष्मी कार्यक्रम	113893			
लाडली बहना	96782			
स्त्रील बोर्ड	13680			
जनप्रतिनिधि सम्मेलन भोपाल	59920	143826336		
<i>Excess of Income over Expenditure Trf To Balance Sheet</i>		11364849		
		174316062		174316062

For

AKBN & Associates

FRN-019905C



CA Vaibhav Kumar Tiwari

Partner

M No. 428171

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

Nagar Parishad Unchehara

Balance Sheet
As on 31-03-2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Reserve & Surplus			Work-in-Progres		344946.14
Opening Balance	337251046.00		Opning	322230269	
Add- Surplus During The Year	11364849		Addition During the year	22716180	
Closing Balance		348615895.00	Furniture		99910
on (Mukhyamantri Adhosnara	5247468	4983265	Vehicle	2601239	394756
ss- Repaid	264203		Add- During the year	1346325	
			Advance to employee		21800
an (Payjal)	52300000	48545230	CCTV Camara		9264
ss-Repaid	3754770		Investment		100000
on (Mukhyamantri Adhosnara	7607200	7607200	FDR		181079
Security Deposit		22300	Closing Stock		5765851
Opening	-38400		Cash And Bank Balances		
Received	142000		Cash in hand		
aid	81300		Bank Balances	57658519	
		409773890			409773890

KBN & Associates
FN-019905C



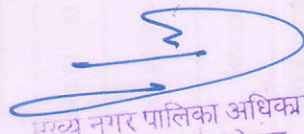
A Vaibhav Kumar Tiwari
Partner
No. 428171

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

नगर परिषद् उचेहरा जिला सतना

BANK RECONCILIATION STATEMENT 2022-23

SNO	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023	-	57658519.00
	Closing Balance As Per Bank Statement-		57746473.00
1	SBI A/C441	28,608,937.00	
2	JILA SHAKHARI A/C 4340	2,715,898.00	
3	BANK OF INDIA A/C 268	8,856,613.00	
4	MGB	3,451,934.00	
5	INDIAN BANK A/C 1040	1,252,904.00	
6	INDIAN BANK A/C 315	11,311,333.00	
7	CANRA BANK A/C 6513	1,548,854.00	
	Difference Balance as per the Bank statement as		-87954


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



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2022-23

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

Name of Auditor: AKBN & Associates.

Name of Auditor: AKNB & Associates.						
Sr.No.	Parameters	Observation In Brief			Suggestions	
1 Audit of Revenue						
	Year 2022-23	Year 2021-22	% of Growth			
(i)	Sampati Kar	354,982.00	624,114.00	-43.12	Negative growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Samaykiti Kar	562,617.00	752,744.00	-25.26	Negative growth observed as compared to previous year	and bakaya wasuli should be monitored
(iii)	Nagariye Vikas Upkar	69,427.00	127,148.00	-45.40	Negative growth observed as compared to previous year	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iv)	Shiksha Upkar	3,464.00	6,510.00	-46.79	Negative growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	Total	990,490.00	1,510,516.00	-34.43	Negative growth observed as compared to previous year	Recovery Pattern should be fixed on size
	Gair Rajaswa Wasoli					
(i)	Bhavan Bhumi Khiraya	991,887.00	747,636.00	32.67	Positive growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Jal Upbhogta prabhar	650,471.00	1,135,978.00	-42.74	Negative growth observed as compared to previous year	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iii)	Other Taxes And Fees	187,100.00	-	#DIV/0!	Positive growth observed as compared to previous year	Strict action should be taken by the authority to improve
	Kul Yog	1829458.00	1883614.00	-2.88	Overall Negative growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	Maha Yog	2,819,948.00	3,394,130.00	-16.92		

मुख्य नगर पालिका अधिकारी
नगर परिषद उचेहरा
जिला-सतना (म.प्र.)

Seal & Signature of Auditor
AKBN & Associates
Chartered Accountants
Partner
CA. Vaibhav Kumar Tiwari
MRN : 428171



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 Unchethara for the financial year ended 2022-23 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 Unchethara for the financial year ended 2022-23 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 bank account should be converted to FRD's

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



4	Audit of Tenders/ Bids	Regarding tender document and procedur.	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 threfore we need not to miantaine 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 mai	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. 162951213/- Total Revenue Receipt is Rs. 14294810/-,Revenue Expenditure is 1139.93% 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	11.95%	Percentage of completion not mentioned any where.	Capital Exp should recognized on completion basis.

मुख्य नगर पालिका अधिकारी
नगर परिषद् उकेरवा
जिला-सतना (म.प्र.)

Seal & Signature of Auditor
AKBN & Associates
Chartered Accountants
Partner
CA. Vaibhav Kumar Tiwari
MRN : 428171



Nagar Parishad Unchehara
Management Letter

For the Period 01/04/2022 to 31/03/2023

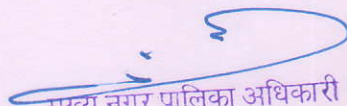
To,
The Chief Municipal Officer
Unchehara
Satna (M.P.)

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



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
(Proprietor)
UDIN- 23428171BGUQXH5767

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