

कार्यालय नगर पालिका परिषद दतिया (म0प्र0)

Email-cmodatia@mpurban.gov.in

क्रमांक / 2023 / 9

दतिया दिनांक
26/05/2023

प्रति,

वित्त अधिकारी

नगरीय प्रशासन एवं विकास

भोपाल म0प्र0

विषय:- नगरीय निकायों की सीए ऑडिट रिपोर्ट वर्ष 2021-22 प्रेषित करने के संबंध में।

संदर्भ:- संचालनालय का पत्र क्रमांक/ऑडिट/लेखा शाखा-4(क)/265/2022/7469 भोपाल
दिनांक 21.04.2022

—00—

उपरोक्त विषयांतर्गत एवं संदर्भित पत्र द्वारा चाही गई जानकारी निर्धारित प्रारूप में तैयार कर श्रीमान की ओर सादर सम्प्रेषित है।

संलग्न:- उपरोक्तानुसार।

मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका अधिकारी
नगर पालिका (परिषद) दतिया



A. SINGHAL & ASSOCIATES
Chartered Accountants

**ANNUAL
FINANCIAL STATEMENT**

NAGAR PALIKA PARISHAD DATIA

FINANCIAL YEAR : 2021-22

INDEPENDENT AUDITOR'S REPORT

To,
The Chief Municipal Council,
Nagar Palika Parishad Datia,
Datia

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **Nagar Palika Parishad Datia** which comprise the balance sheet as at March 31, 2022, and the Statement of Income & Expenditure for the year on that date and schedules to the financial statements.

In our opinion the Income & Expenditure A/c and Balance Sheet of the Corporation for the audited year and to the best of our information and according to the explanations given to us, except for the matters mentioned in Annexure-A annexed with the audit report. our basis for opinion paragraph, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2022, its Income & Expenditure for the year ended on that date.

We conducted our audit in accordance with generally accepted Auditing Standards In India. Those Standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are prepared, in all material respects, in accordance with an identifies financial reporting framework and are free of material misstatements. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements. We believe that our audit provides a reasonable basis for our opinion.



Management's responsibility for the financial statements

The authorities of the corporation are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Corporation in accordance with the accounting principles generally accepted by the Corporation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

We further report that –

We have obtained all the information and explanations knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the corporation so far as it appears from our examination of those books;

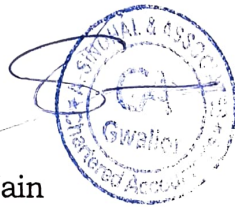
- (a) The Balance Sheet and the Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account
- (b) The audit has been undertaken according to the details provided and explanations given on all the financial and non financial matters and the detailed point during audit has been pointed out in Annexure-A annexed with the audit report.



(c) In our opinion and to the best of our information and according to the explanations given to us:

- i. The Corporation has not disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Corporation is booking the expenses on cash basis and most of the Income on accrual basis and not made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts.

For A SINGHAL & ASSOCIATES
Chartered Accountants



CA Saurabh Jain
(Partner)
M. N. 458984
Place: Gwalior

NAGAR PALIKA PARISHAD DATIA
Receipt & Payment Account
For the Year Ended 31st March, 2022

प्राप्ति	राशि	भुगतान	राशि
प्रारंभिक शेष	51,89,27,179.54	पेहन स्थाई	1,38,85,945.00
संपत्ती कर चालू	30,69,151.00	वृत्तिकर	2,68,531.00
समेकित कर चालू	7,46,431.00	यात्रा भत्ता	22,042.00
शिक्षा उपकर	1,87,849.00	बैंक चार्ज 80257	7,719.60
विकास उपकर	1,93,686.00	बैंक चार्ज 1988	71.20
अनमीटर चालू	9,23,311.00	बैंक चार्ज 273	38.94
मीटर चालू	82,270.00	बैंक चार्ज 4837	649.00
मीटर गत	200.00	एरियर्स राशि स्थाई कर्म	22,03,479.00
टेन्डर फार्म	3,93,000.00	स्टेशनरी	1,26,981.00
ई-टेन्डर	9,02,150.00	मुद्रण	700.00
आवेदन	7,814.00	डॉक व्यय	2,000.00
प्रमाण पत्र	2,050.00	निधि से मस्टर्ड कर्म. पी.एफ राशि	1,37,13,817.00
टी0डी0एफ0	78,500.00	टाईप छायाप्रति	2,91,934.00
किराय चालू	5,29,317.00	आयकर कर्मचारी कटोत्रा	1,98,698.00
विविध	27,621.00	सी0ए0/ऑडिट फीस/ई पी एफ फीस	41,900.00
विविध स्टेटमेंट के आधार पर	40,900.00	कार्टेज क्रय / computer	13,216.00
कृषि उपज मण्डी से प्राप्त	43,490.00	samagri/repair/google space	1,47,000.00
जिला पंचायत से प्राप्त	1,52,430.00	ऋण वसूल	1,60,000.00
टेंकर विक्री	6,177.00	सलाहकार भत्ता	31,14,100.00
राशन कार्ड	10,330.00	भविष्य निधि	
अमानत जल	1,11,909.00	समारोह 26 मार्च 15 अगस्त एवं टेन्ट व्यवस्था	140.00
अमानत दीगर	89,150.00	नियुक्त कर्मचारी के पेंशन अंशदान	49,43,246.00
पार्किंग	79,000.00	निर्वाचन व्यय	82,490.00
स्वच्छ भारत	-	मूलभूत से निर्वाचन केन्द्र विधुत सामग्री	
प्रतिलिपि	450.00	क्रय	86,720.00
शिक्षा शुल्क	5,440.00	मृत्यु सह उपादान	50,000.00
फार्म विक्री	2,41,580.00	अवकाश नगदीकरण	13,12,192.00
अर्थदण्ड	27,568.00	मू0भू0 टेन्ट व्यवस्था 26/15	1,64,475.00
हाट वसूली	150.00	सम्बल योजना	85,000.00
होर्डिंग ठेका	8,56,400.00	समपरिक्षा शुल्क भुगतान 15 वॉ वित्त से	7,00,000.00
होद सफाई	4,800.00	समपरिक्षा शुल्क भुगतान 14 वॉ वित्त से	4,00,000.00
लायसेंस	6,875.00	एलएसजीडी ट्रेनिंग फीस	10,700.00
वाजार बैठकी	14,595.00	कोर्ट व्यय	3,380.00
मुर्दा मवेशी	1,040.00	स्थाई	76,32,024.00
		विज्ञापन	1,50,539.00
		वाहन किराया	12,300.00
		मतदान केन्द्र पर पुताई कार्य	1,000.00


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
दतिया (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
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गन्दा पानी	1,500.00	नेशनल लोक अदालत / टेन्ट / वेनर निधि से	26,605.00
कम वसूल	4,395.00	नेशनल लोक अदालत / टेन्ट / वेनर मूभू	4,996.00
वस स्टेण्ड सुविधा शुक्ल	14,200.00	वेतन रथाई	7,48,516.00
वुक विक्री	1,630.00	संविदा स्कूल	2,02,968.00
फायर किराया	60,000.00	मस्टर्ड पी.एन.बी	1,79,581.00
नल कनेक्शन	6,57,018.00	फायर वाहन दुरिस्ती	1,06,232.00
प्राप्त ब्याज	4,31,550.00	फायर वाहन साठक्रय / मरम्मत	91,024.00
अधिक भुगतान	153.00	फायर वाहन दुरिस्ती	55,814.00
साहूकारी लाइसेंस	10,000.00	डीजल	6,74,255.00
अनापत्ति	550.00	शीश फायर हे गैस	15,750.00
अमृत मिशन खाता क. 273 में	2,43,00,000.00	फायर वाहन क्रय	24,99,998.00
अमृत मिशन खाता क. 80257 में	2,56,00,000.00	फायर बिग्रेड मद से मरम्मत	91,037.00
मुख्यमंत्री जन संवल योजना / लेबर कमीशन	1,70,000.00	मस्टर्ड	21,95,504.00
प्रधानमंत्री आवास	2,67,00,000.00	संविदा कम्प्यूटर विनोद राहुल / बल्लू रायकवार	2,80,579.00
निर्यात कर	2,27,000.00	संविदा मनोज धर्मेन्द्र	2,54,628.00
यात्री कर अनुदान	74,61,000.00	क्रय / कूलर / ऐसी	15,12,523.00
चुंगी अनुदान	12,14,17,728.00	वैट्री / इनवेटर क्रय	1,38,849.00
सडक मरम्मत	1,60,25,000.00	ऐसी / मरम्मत	1,64,730.00
राज्य वित्त	2,06,45,229.00	मूभू से विधुत सामग्री क्रय	23,10,748.00
मूलभूत	2,35,58,000.00	फर्नीचर क्रय	49,420.00
शौचालय अंशदान	10,03,680.00	क्लेम्प क्रय / मरम्मत	88,500.00
मत्स्य पालन ठेका	52,28,332.00	वाड़ प्रभावित क्षेत्र सामग्री पहुचाने हेतु वाहन	89,096.00
बावड़ी आपदा प्रबंधन	87,50,000.00	फर्नीचर निधि से क्रय	10,19,446.00
विशेष निधि मानसरोवर	1,50,00,000.00	फर्नीचर निधि से मरम्मत	14,620.00
विशेष निधि आकस्मिक प्रयोजन	50,00,000.00	स्ट्रीट लाईट देयकों का भुगतान	1,42,81,792.00
सीता सागर मैनेजमेंट	2,00,00,000.00	विज्ञापत्ती	1,87,854.00
मुद्रांकन शुल्क	44,02,273.00	मिष्ठान क्रय 15 / 26	19,294.00
विभागीय अंतरण	4,51,900.00	डीजल	57,803.00
मुख्यमंत्री अधोसंरचना द्वितीय	55,00,000.00	यूटीलिटी वाहन मरम्मत निधि	24,859.00
मुख्यमंत्री अधोसंरचना तृतीय	1,75,00,000.00	फलेक्स वेनर / प्रचार प्रसार	7,23,114.00
15 वा वित्त	4,57,63,000.00	नसेनी क्रय	19,950.00
श्रम कार्ड	1,965.00	नेट भुगतान निधि से	17,539.60
मास्क अर्थदण्ड	43,144.00	नल फिटिंग / वाटर कूलर कार्य	92,612.00
अमृत योजना सेन्ट्रल बैंक	7,39,36,198.00	डी एस सी बनाने के कार्य	20,650.00
एफ.डी. पर ब्याज	24,98,919.00	कार्याक्रम हेतु नास्ता क्रय	3,53,554.00
अन्य	1,27,74,930.78	मानचीत्र बनाने का कार्य	40,040.00
		झाड़ू क्रय / आवश्यक सामग्री क्रय	19,921.00
		ट्रौली निमार्ण	2,13,900.00
		कार्यालय खिडकी रंगाई पुताई / पुटीन कार्य	

लेखापाल
नगर पालिका परिषद
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मुख्य नगर पालिका अधिकारी
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भोजन कार्य	2,00,000.00
मिशन नगरोदय	3,59,983.00
लाईट फिटिंग कार्य	74,238.00
गेट सीलिंग	82,608.00
लाईट फिटिंग	92,812.00
एलुमिनियम सेक्सन	2,71,046.00
सीएमओ कक्ष फॉल सिलिंग	99,623.00
वेतन स्थाई	35,51,373.00
मरटर्ड आईओबी/आरओबी	52,03,412.00
विनियमिति करण	56,74,992.00
वाहन मरम्मत/पंचर	53,437.00
विज्ञापन	1,07,095.00
जो प्रो स्कोरपियों सर्विस/वाहन बीमा/रजिस्ट्रेशन	5,09,591.00
पौध क्रय	20,240.00
एलओएनटीओ किराया	93,600.00
टायर क्रय	89,420.00
SCADA net bill payment	24,703.00
ब्लोरा किराया	20,705.00
वाहन सामग्री क्रय	360.00
वाहन मरम्मत/पंचर/टैंकर	35,153.00
मशीनरी/मोटर	7,904.00
सीतासागर /करन सागर सफाई कार्य	1,83,960.00
हैण्ड पम्प खनन	1,70,588.00
वाहन मरम्मत	1,899.00
वाटर सप्लाई संधारण संचालन	25,57,912.00
डीजल वाहन हेतू	40,68,384.00
विद्युत देयक	38,33,675.00
विद्युत देयक	35,43,942.00
विद्युत देयक	3,90,734.00
HT Connection	2,39,93,305.00
अमृत योजना सीवरेज प्रोजेक्ट ऑफ न्यु कोनसिल कार्य	11,53,01,521.00
अमृत योजना सीवरेज प्रोजेक्ट राशि वापसी	7,39,36,198.00
पाईप लाईन विस्तार	85,03,933.00
मूलभूत से	30,527.00
निधि से	7,632.00
राजघाट पानी भुगतान राज्य वित्त से	3,00,000.00
टांसफार्मर स्थापित	10,21,853.00
मोटर पम्प मरम्मत	2,80,662.00
मशीनरी सामग्री क्रय	2,91,342.00
हैण्ड पम्प सामग्री/खनन क्रय	8,43,089.00
सीतासागर/मुन्नीसेठ डीपीआर बनाने का कार्य	

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नगर पालिका परिषद
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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
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स्टोर बंध	5,88,232.00
राजघाट पानी भुगतान	3,00,000.00
वाहन मरम्मत	50,001.00
वाटर सप्लाई संधारण संचालन O&M	76,17,899.00
जलप्रदाय आवर्धन योजना	74,96,576.00
स्थाई	1,60,40,700.00
मरस्टर्ड	2,77,83,502.00
संविदा भुगतान निधि से	76,90,240.00
विनियमिति करण फायर विग्रेड/स्वच्छता	94,75,214.00
वाहन मरम्मत पंचर कार्य	4,94,955.00
प्रोत्साहन राशि कोविड - 19	66,000.00
डीजल से	1,17,92,569.00
आई0ई0सी0 से भुगतान	60,961.00
गम बूट दस्ताने/ सिल्ड/ वेग/ प्रमाण पत्र	2,47,818.00
तालाब सफाई कार्य निधि से	1,896.00
कम्पोस्ट खाद, एम आर एफ सेन्टर, तार, टेंचिंग ग्राउण्ड	4,642.00
अमृत महोत्सव पखवाड़ा	23,240.00
स्वच्छता साईन बोर्ड	32,000.00
तसला फावडा छाडू डलिया आदि	81,025.00
टायर टियूब क्रय	98,150.00
वाहन किराया	2,17,845.00
विज्ञापन	2,95,776.00
निधि से वेटरी/इंवेटर क्रय	37,350.00
कम्प्यूटर सामग्री क्रय	43,741.00
कोविड दह संस्कार हेतु लकड़ी क्रय	5,200.00
शाखा में मेटी विछाने का कार्य	19,980.00
फोर्गिंग मशीन क्रय	89,500.00
पौध क्रय/पेड़ कटाई	4,75,323.00
मुनादि कार्य	1,24,224.00
वाल पेंटिंग	2,63,127.00
स्वच्छता सर्वेक्षण	1,10,097.00
डिवाईडर पौधे रखरखाव कार्य	74,382.00
वीडियो रिकॉर्डिंग/लाईव शो कार्य	79,600.00
गुरु पेंशन टाईप छायाप्रति	28,290.00
फिनायल/मेलाथिन	
पाउडर/चूना/मलेरिया ऑयल क्रय	4,46,610.00
अमृत महोत्सव प्रचार प्रसार कार्य	3,840.00
अलाव कार्य	4,01,921.00
स्वच्छता संबंधी प्रचार प्रसार वाहन किराया	92,160.00
वाहन मरम्मत	1,08,610.00
पेंटिंग कार्य	1,145.00


लिखापाल
 नगर पालिका परिषद
 दतिया (म.प्र.)


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद
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सफाई कार्य	4,980.00
टंचिग ग्राउण्ड डस्ट/मुरम कार्य	32,741.00
पौध क्रय	1,03,773.00
सेपटिक टैंक जीयो टेंगिंग कार्य	99,120.00
सीतासागर सफाई कार्य	3,792.00
नेकी की दीवार	2,600.00
वाहन मरम्मत	14,935.00
वाल पेंटिंग कार्य	65,000.00
टंचिग ग्राउण्ड पर कार्य	13,347.00
डस्ट कार्य	92,160.00
पौध क्रय	5,35,754.00
वाहन मरम्मत	62,47,302.00
हाथ ठेला/मठ पम्प/लोन मूवर क्रय	8,94,500.00
कंटेनर क्रय	41,60,000.00
वॉल पेंटिंग	20,92,985.00
तसला फावडा/सुरक्षा उपकरण/एल.ई.डी. /गमबूट/साड़ी/वेच,टोपी सामग्री क्रय	6,69,150.00
वाहन हेतु सामग्री/टायर क्रय	5,17,169.00
विलिचिंग/चूना/फिनायल/मेलाथिन पाउण्डर/हाईपोक्लोराईड/फोर्गिंग सोल्यूशन/कम्पोसिटिंग खाद क्रय	14,55,804.00
जे0सी0बी0/सूपा सफाई कार्य/किराया	4,18,477.00
ट्रेक्टर क्रय	25,73,822.00
रोड स्वीपिंग मशीन क्रय	9,97,150.00
सुपर क्लीन संडे	2,05,360.00
स्वच्छता सर्वेक्षण कार्य	8,06,340.00
मुरम/मिट्टी/डस्ट कार्य	5,51,290.00
नुक्कड़ नाटक	2,23,312.00
तार फेंसिंग	4,57,228.00
टंचिग ग्राउण्ड पर वाउण्ड्री/सफाई कार्य	15,90,732.00
डाक्यूमेंटेशन कार्य	1,98,369.00
सार्वजनिक शौचालय मरम्मत/टॉटी लाईट फिटिंग कार्य	1,69,457.00
बमबम महादेव पार्क में कियारी/पाथवे वाटर हारवेसटिंग	2,45,392.00
तालाब सफाई कार्य	93,852.00
कम्पोस्ट खाद	17,224.00
डस्टविन क्रय	16,46,008.00
लिटरविन लगाने का कार्य	1,75,924.00
सेनिटरी पेड मशीन इंशोनेटर/फिडवेक क्रय	4,38,000.00
पेड़ कटाई कार्य/लोहे का बोर्ड	1,00,413.00

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वाहनो में जी०पी०एस०/जियो टैगिंग	11,546.00
पार्क हेतु काली मिट्टी क्रय	99,000.00
ड्रेस क्रय	4,73,700.00
सप्रे मशीन हेतु डीजल क्रय	82,958.00
पावर सप्रे केमिकल मशीन क्रय	64,980.00
मास्क, सेनेटाईजर, हेण्ड वास, साबुन, ग्लब्स क्रय	1,82,607.00
कोविड 19 हेतु किट (ड्रेस) क्रय	74,550.00
वोल्डर से रास्ता बंद	88,800.00
कोविड रथ	4,62,000.00
एक मास्क अनेक जिंदगी अभियान	1,160.00
कंडा लकड़ी हेतु	11,600.00
स्थाई	3,33,856.00
पार्क सौर्न्दीकरण	6,20,751.00
सिटी पार्क	14,72,843.00
पार्क सौर्न्दीकरण	30,34,174.00
पार्क हेतु सामग्री क्रय	4,52,076.00
पार्क निर्माण	6,71,953.00
पार्क सौर्न्दीकरण मूलभू से	81,176.00
स्थाई	28,45,819.00
अस्थाई	1,33,080.00
टाईप छायाप्रति	1,09,283.00
विज्ञापन	5,83,798.00
सी०सी०रोड / ब्लॉक रोड / मरम्मत कार्य	12,691.00
egje@MLV dk;Z	25,178.00
शमशान घाट / बाउन्ड्रीवाल / पार्क / मामा के डेरा	6,90,289.00
गमला टंकी, जाली पाईप फिटिंग	3,043.00
निकाय / फिल्टर / फर्नीचर / टीनसेड / CMO पुताई कार्य	2,33,458.00
डिवाईडर पर वॉल पेंटिंग कार्य	1,499.00
कार्यालय में शौचालय मूत्रालय	1,54,859.00
कार्यालय तकनीकी कक्ष / क्षत	4,08,983.00
सीता सागर डीपीआर	83,827.00
मुख्य मंत्री अधीसंरचना डीपीआर	23,954.00
किला चौक डीपीआर	95,400.00
एस डी आर एफ डीपीआर	89,900.00
भरतगड़ खाली पड़ी भूमि पर पार्क डिजायन	90,400.00
सामूदायिक भवन डीपीआर	97,940.00
सी०सी० रोड / ब्लॉक रोड	61,95,580.00
नाला नाली / पाईप निर्माण लोहे का जाल	

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गुरम / डस्ट	68,219.00
तीवार मरम्मत कार्य	36,094.00
नया फिल्टर प्लांट मामा के डेरा वाउण्ड्री निर्माण	2,90,169.00
शौचालय मरम्मत कार्य	87,654.00
मल्टी पार्किंग डिजायन ड्राइंग	95,000.00
लाला का ताल शमशान घाट विकास कार्य	5,63,682.00
रिंग रोड पर शासकीय आंगनवाडी भवन	5,94,201.00
कुआ सफाई कार्य	39,488.00
सामुदायिक भवन निर्माण	7,44,829.00
पेवर्स सौंदर्यीकरण	27,48,599.00
पार्क वॉउण्ड्री	15,80,959.00
रैलिंग पुताई कार्य	87,642.00
प्लांट/अलाव/गमला स्टेण्ड/गमला टंकी	80,509.00
सी0सी0रोड/ ब्लॉक	
रोड/सौन्दर्यकरण/डस्ट कार्य	63,85,192.00
पार्क सौन्दर्यकरण (पचौरी)	19,54,000.00
नाला नाली जाल कार्य	1,81,065.00
वाउण्ड्रीवाल निर्माण	9,72,249.00
सामुदायिक भवन	3,78,525.00
तालाब डीपीआर	89,600.00
पार्किंग निर्माण	1,80,304.00
डिवाइडर पर जाल कार्य/पुताई कार्य	40,44,718.00
जाली टंकी/पाईप फिटिंग/गमला टैंक	2,41,616.00
उनाव रोड सी सी	4,61,867.00
राष्ट्रपति आगमन विशेष निधि	54,85,363.00
बस स्टेण्ड पर सीसी बस स्टेण्ड मद से	33,57,633.00
गुरम/डस्ट कार्य	3,44,057.00
सी0सी0 निर्माण कार्य / block footpath	1,31,16,789.00
नाला नाली निर्माण लोहे का जाल	50,91,895.00
क्रिस्टल डिजाइन/ डिपिआर हेतु	1,790.00
उनाव रोड सी सी (निहाल सिंह) निर्माण कार्य	1,66,46,871.00
पार्क सौंदर्यीकरण	9,45,683.00
डिवाइडर पर जाल/पेंटिंग कार्य	60,04,751.00
पेवर्स फुटपाथ/सौंदर्यीकरण	63,91,529.00
नगर पालिका पार्क में वाटर हरवेसटिंग कार्य	63,027.00
नाली निर्माण	81,260.00
वाउण्ड्री वाल	1,58,344.00
व्यक्तिगत शौचालय निर्माण योजना से	
आवास योजना / हितग्राही	

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	आवास योजना राशि वापसी	9,98,07,743.00
	टंकी निर्माण एस डी वापसी	1,91,906.00
	स्वीकृति पत्र/हॉर्डिंग/फलैक्स वेनर	1,12,392.00
	मुनादी कार्य	5,000.00
	टाईप कार्य	67,940.00
	टंकी	3,146.00
	14 वॉ वित्त से	25,11,608.00
	15 वॉ वित्त से	28,52,724.00
	मु.मं.अधो. ऋण से	7,66,306.00
	संचित निधि	3,15,582.00
	निक्षेप वापसी	3,11,470.00
	हुडको ऋण किरत	20,40,289.00
	मु.मं.अधो. अनुदान	70,48,605.00
	पोल शिफ्टिंग कार्य राज्य वित्त से	1,79,952.00
	मंडी में वाउड्रीवाल निर्माण	43,490.00
	बाउड्री निर्माण कार्य	7,52,662.00
	सम्बल योजना राशि वापसी	85,000.00
	मिनी स्मार्ट सिटी राशि वापसी	4,15,16,000.00
	जलकर राशि वापसी	8,780.00
	NULM वेतन	74,250.00
	अंतिम शेष	25,26,92,453.98
	1,01,29,02,108.32	1,01,29,02,108.32

SANCHIT NIDHI

प्राप्ति	राशि	भुगतान	राशि
प्रारंभिक शेष	1,49,40,742.00		
ब्याज प्राप्त	5,37,705.00		
वर्ष में जमा राशि	4,00,751.00	अंतिम शेष	1,58,79,198.00
	1,58,79,198.00		1,58,79,198.00

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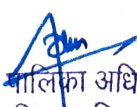
मुख्य नगर पालिका अधिकारी
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Income & Expenditure Account
For the Year Ended 31st March, 2022

Accounts Codes	Particulars	Schedule	Current Year (₹)	Previous Year (₹)
A	Income			
1100000	Tax Revenue	IE-1	1,12,21,382.00	24,52,498.00
1200000	Assigned Revenues & Compensation	IE-2	13,32,81,001.00	11,70,21,465.00
1300000	Rental Income from Municipal Properties	IE-3	14,13,338.00	4,49,072.00
1400000	Fees & User Charges	IE-4	11,20,834.00	9,18,841.00
1500000	Sale & Hire Charges	IE-5	15,54,867.00	15,05,811.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	8,31,53,839.78	10,30,69,360.00
1700000	Income from Investments	IE-7	34,68,174.00	66,19,746.00
1710000	Interest Earned	IE-8		40,97,590.00
1800000	Other Income	IE-9		21,98,776.00
	Total - Income		23,52,13,435.78	23,83,33,159.00
B	Expenditure			
2100000	Establishment Expenses	IE-10	12,97,43,757.00	12,79,51,844.00
2200000	Administrative Expenses	IE-11	3,85,83,201.60	4,89,95,042.00
2300000	Operations & Maintenance	IE-12	9,74,51,314.00	5,99,40,391.00
2400000	Interest & Finance Expenses	IE-13	21,95,767.74	25,64,930.00
2500000	Programme Expenses	IE-14	22,47,123.00	20,69,324.00
2600000	Expenditure Against Revenue Grants, Contributions & Subsidies	IE-15	55,70,363.00	4,81,07,262.00
2710000	Provisions & Write off	IE-16	-	-
2900000	Miscellaneous Expenses	IE-17	63,027.00	58,336.00
	Depreciation		3,54,03,584.67	1,07,87,199.98
	Total - Expenditure		31,12,58,138.01	30,04,74,328.98
C	Gross Surplus of Income over Expenditure before Prior Period Items (A-B)		(7,60,44,702.23)	(6,21,41,169.98)
D	Less: Prior period Items (Net)	IE-18	-	-
E	Gross Surplus of Income over Expenditure after Prior Period Items (C-D)		(7,60,44,702.23)	(6,21,41,169.98)
F	Less: Transfer to Reserve Funds (5% of Total Income)		4,00,751.00	44,338.00
G	Net Balance being Surplus carried over to Municipal Fund (E-F)		(7,64,45,453.23)	(6,21,85,507.98)


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Schedule IE-1 (a) Remission and Refund of Taxes			
Account code	Particulars	Current Year	Previous Year
1109001	Property Taxes	-	-
1109011	Octroi & Toll	-	-
1109011	Cess Income	-	-
1109011	Advertisement Tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

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Schedule IE-1: Tax Revenue			
Account code	Particulars	Current Year	Previous Year
1100100	Property Tax	30,69,151.00	6,73,498.00
1100200	Water Tax and connection charge	17,74,708.00	11,39,739.00
1100300	Sewerage Tax	-	-
1100400	Samekit Tax	7,46,431.00	1,42,260.00
1100600	Education Tax	1,93,289.00	1,42,260.00
1100700	Vikas Upkar	1,93,686.00	-
1100800	Tax on Animals	1,040.00	8,000.00
1101000	Professional Tax	-	-
1101100	Advertisement Tax	-	1,00,000.00
1101200	Electricity Tax (Part of surcharge)	-	1,42,259.00
1101300	Octroi and Toll Cess	-	1,04,482.00
1108000	Other Taxes	52,43,077.00	
	Sub Total	1,12,21,382.00	24,52,498.00
	[Schedule IE- 1 (a)]		
	Sub-total	-	-
	Total Tax Revenue	1,12,21,382.00	24,52,498.00

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Schedule IE-2: Assigned Revenues & Compensation			
Account code	Particulars	Current Year `	Previous Year `
1201000	Taxes and Duties Collected by Others		-
1202000	Compensation in lieu of Taxes / Duties	-	50,96,000.00
1203000	Compensations in lieu of Concessions	13,32,81,001.00	11,19,25,465.00
	Total Assigned Revenues & Compensation	13,32,81,001.00	11,70,21,465.00

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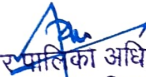
मुख्य नगर पालिका अधिकारी
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Schedule IE-3: Rental Income from Properties

Account code	Particulars	Current Year `	Previous Year `
1301000	Rent from Civic Amenities	5,29,317.00	3,84,114.00
1302000	Rent from Office Buildings	-	-
1303000	Rent from Guest Houses	-	-
1304000	Rent from Lease of Lands	-	-
1308000	Other Rents	8,84,021.00	64,958.00
	Sub-total	14,13,338.00	4,49,072.00
	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Properties	14,13,338.00	4,49,072.00


 मुख्याधिकारी
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Schedule IE- 4: Fees & User Charges - Income Head-Wise			
Account code	Particulars	Current Year	Previous Year
1401000	Empanelment & Registration Charges	7,814.00	5,750.00
1401100	Licensing Fees	16,875.00	53,724.00
1401200	Fees for Grant of Permit	40,900.00	48,500.00
1401300	Fees for Certificate or Extract	4,465.00	5,519.00
1401400	Development Charges	-	-
1401500	Regularization Fees	550.00	700.00
1402000	Penalties and Fines	70,712.00	1,03,738.00
1404000	Other Fees	89,348.00	4,648.00
1405000	User Charges	1,82,350.00	1,25,566.00
1406000	Entry Fees	-	2,010.00
1407000	Service / Administrative Charges	60,000.00	1,100.00
1408000	Other Charges	6,47,820.00	5,67,586.00
	Sub-Total	11,20,834.00	9,18,841.00
	Total Income from Fees & User Charges	11,20,834.00	9,18,841.00

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Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year	Previous Year
1501000	Sale of Products	-	-
1501100	Sale of Forms & Publications	15,47,060.00	14,46,861.00
1501200	Sale of stores & scrap	1,630.00	2,950.00
1503000	Sale of Others	-	-
1504000	Hire Charges for Vehicles	-	56,000.00
1504100	Hire Charges for Equipment	6,177.00	-
	Total Income from Sale & Hire charges - Income Head-wise	15,54,867.00	15,05,811.00

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Schedule IE-6: Revenue Grants, Contributions & Subsidies			
Account code	Particulars	Current Year	Previous Year
1601000	Revenue Grant	10,31,53,839.78	1,28,69,360.00
1602000	Re-imbursement of Expenses	-	-
1603000	Contribution towards schemes	-	9,02,00,000.00
1604000	Deposit from MLA	-	-
	Total Revenue Grants, Contributions & Subsidies	10,31,53,839.78	10,30,69,360.00

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Schedule IE-7: Income from Investments - General Fund			
Account code	Particulars	Current Year	Previous Year
1701000	Interest on Investments	34,68,174.00	66,19,746.00
1702000	Dividend	-	-
	Income from projects taken up		
1703000	on commercial basis	-	-
1704000	Profit in Sale of Investments	-	-
1708000	Others	-	-
	Total Income from Investments	34,68,174.00	66,19,746.00

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Schedule IE- 8: Interest Earned			
Account code	Particulars	Current Year	Previous Year
1711000	Interest from SB Accounts	-	40,97,590.00
1712000	Interest on Loans and Advances to Employees	-	-
1713000	Interest on Loans to others	-	-
1718000	Other Interest	-	-
	Total - Interest Earned	-	40,97,590.00

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Schedule IE- 9: Other Income			
Account code	Particulars	Current Year	Previous Year
1801000	Deposits Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	14,000.00
	Profit on Disposal of Fixed		
1803000	Assets	-	-
1804000	Recovery from Employees	-	-
1805000	Unclaimed Refund/ Liabilities	-	-
1806000	Excess Provisions Written Back	-	-
1808000	Miscellaneous Income	-	21,84,776.00
	Total Other Income	-	21,98,776.00

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Schedule IE-10: Establishment Expenses			
Account code	Particulars	Current Year	Previous Year
2101000	Salaries and Wages	10,79,00,552.00	10,35,90,032.00
2102000	Benefits and Allowances	72,042.00	36,404.00
2103000	Pension	49,43,246.00	42,18,650.00
2104000	Other Terminal & Retirement Benefits	1,68,27,917.00	2,01,06,758.00
	Total Establishment Expenses	12,97,43,757.00	12,79,51,844.00


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Schedule IE-11: Administrative Expenses			
Account Code	Particulars	Current Year	Previous Year
2201000	Rent, Rates and Taxes	2,68,531.00	6,26,371.00
2201000	Electricity Charges	3,17,61,656.00	4,39,33,128.00
2201100	Office Maintenance	12,62,768.00	59,541.00
2201200	Communication Expenses	44,242.60	32,039.00
2202000	Books & Periodicals	-	-
2202100	Printing and Stationery	5,28,898.00	5,95,301.00
2203000	Travelling & Conveyance	2,50,850.00	5,03,603.00
2204000	Insurance	5,09,591.00	5,84,079.00
2205000	Audit Fees	11,00,000.00	8,08,500.00
2205100	Legal Expenses	3,380.00	36,100.00
2205200	Professional and other Fees	2,01,900.00	2,59,213.00
2206000	Advertisement and Publicity	22,88,169.00	13,26,631.00
2206100	Membership & subscriptions	-	1,21,174.00
2208000	Other Administrative Expenses	3,63,216.00	1,09,362.00
	Total Administrative Expenses	3,85,83,201.60	4,89,95,042.00

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Schedule IE-12: Operations & Maintenance			
Account code	Particulars	Current Year	Previous Year
2301000	Power & Fuel	1,78,36,671.00	1,01,22,145.00
2302000	Consumable Goods Purchase	52,32,231.00	37,06,575.00
2303000	Consumption of Stores	1,12,562.00	10,00,000.00
2304000	Hire Charges	5,12,077.00	18,60,074.00
2305000	Repairs & Maintenance -Infrastructure Assets	2,87,67,646.00	2,80,92,202.00
2305100	Repairs & Maintenance - Civic Amenities	1,12,30,653.00	1,00,88,882.00
2305200	Repairs & Maintenance - Buildings	-	2,76,366.00
2305300	Repairs & Maintenance - Vehicles	80,91,903.00	26,21,641.00
2305400	Repairs & Maintenance - Furniture	14,620.00	57,519.00
2305500	Repairs & Maintenance - Office Equipments	88,500.00	84,145.00
2305600	Repairs & Maintenance - Electrical Appliance	15,750.00	23,828.00
2305700	Repairs & Maintenance - Plant and Machinar	1,64,730.00	9,29,576.00
2305900	Repairs & Maintenance - Others	2,08,62,592.00	57,971.00
2308000	Other Operating & Maintenance Expenses	45,21,379.00	10,19,467.00
	Total Operations & Maintenance	9,74,51,314.00	5,99,40,391.00


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Schedule IE-13: Interest & Finance Charges			
Account code	Particulars	Current Year	Previous Year
2401000	Interest on Loans from Central Government	-	-
2402000	Interest on Loans from State Government	-	-
2403000	Interest on Loans from Government Bodies & Associations	-	22,79,378.00
2404000	Interest on Loans from International Agencies	-	-
2405000	Interest on Loans from Banks & Other Financial Institutions	21,87,289.00	2,58,000.00
2406000	Other Interest	-	-
2407000	Bank Charges	8,478.74	27,552.00
2408000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	21,95,767.74	25,64,930.00


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Schedule IE-14: Programme Expenses			
Account code	Particulars	Current Year	Previous Year
2501000	Election Expenses	82,490.00	49,000.00
2502000	Own Programs	21,64,633.00	17,42,080.00
2503000	Share in Programs of Others	-	2,78,244.00
	Total Programme Expenses	22,47,123.00	20,69,324.00


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Schedule II-15: Revenue Grants, Contributions & Subsidies			
Account code	Particulars	Current Year	Previous Year
2601000	Grants [Sambal Yojna]	85,000.00	42,685.00
2602000	Contributions [Swachhta Survey]		4,80,64,577.00
2603000	Contributions [President]	54,85,363.00	-
	Total Revenue Grants, Contributions & Subsidies	55,70,363.00	4,81,07,262.00

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Schedule IE-16: Provisions & Write off			
Account code	Particulars	Current Year	Previous Year
2701000	Provisions for Doubtful Receivables	-	-
2702000	Provision for Other Assets	-	-
2703000	Revenues Written Off	-	-
2704000	Assets Written Off	-	-
2705000	Miscellaneous Expense Written Off	-	-
	Total Provisions & Write off	-	-


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Schedule IE-17: Miscellaneous Expenses			
Account code	Particulars	Current Year	Previous Year
2711000	Loss on Disposal of Assets	-	-
2712000	Loss on Disposal of Investments	-	-
2718000	Other Miscellaneous Expenses	63,027.00	58,336.00
	Total Miscellaneous Expenses	63,027.00	58,336.00

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Schedule IE-18: Prior Period Items (Net)			
Account code	Particulars	Current Year	Previous Year
	<u>Income</u>		
1851001	Taxes Other - Revenues	-	-
1853000	Recovery of Revenues Written Off	-	-
1854001	Other Income	-	-
	Sub - Total Income (a)	-	-
	<u>Expenses</u>		
2855000	Refund of Taxes	-	-
2856000	Refund of Other Revenues	-	-
2858000	Other Expenses	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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BALANCE SHEET AS AT 31 MARCH 2022

		(Amount in Rupees)			
	Particulars	Schedule No.		As on 31st March 2022 (₹)	As on 31st March 2021 (₹)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	22,43,19,390.79		30,07,64,844.02
	Earmarked Funds	B-2	-		-
	Reserves	B-3	24,88,28,749.52	47,31,48,140.31	-
	Total Reserves and Surplus				30,07,64,844.02
A2	Grants, Contributions for Specific Purpose	B-4	12,85,82,760.00		37,32,38,061.00
A3	Loans				
	Secured Loan	B-5	-		-
	Unsecured Loans	B-6	3,21,83,755.00		-
	Total Loans			16,07,66,515.00	37,32,38,061.00
	TOTAL OF SOURCES OF FUNDS [A1+A2+A3]			63,39,14,655.31	67,40,02,905.02
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		37,34,27,556.00		15,08,63,072.00
	Less: Accumulated Depreciation		3,54,03,584.67		(1,07,87,199.98)
	Net Block			33,80,23,971.33	14,00,75,872.02
	Capital Work-in-Progress			-	-
	Total Fixed Assets			33,80,23,971.33	14,00,75,872.02
B2	Investments				
	Investment - General Fund	B-12		-	-
	Investment - Other Fund	B-13		-	-
	Total Investments			-	-

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BALANCE SHEET AS AT 31 MARCH 2022

(Amount in Rupees)

	Particulars	Schedule No.		As on 31st March 2022 (₹)	As on 31st March 2021 (₹)
B3	Current Assets, Loans & Advances :				
	Stock in Hand (Inventories)	B-14		-	-
	Sundry Debtors (Receivables) :	B-15			
	Gross Amount Outstanding			-	
	Less: Accumulated Provision against bad and doubtful receivables			-	-
	Prepaid Expenses	B-16		-	-
	Cash and Bank Balances	B-17		26,85,71,651.98	53,38,67,921.00
	Loans, Advances and Deposits	B-18		2,72,59,900.00	-
	Total Current Assets			29,58,31,551.98	53,38,67,921.00
B4	Current Liabilities and Provisions				
	Deposits Received	B-7		51,500.00	51,500.00
	Deposit Works	B-8		(1,10,632.00)	(1,10,632.00)
	Other Liabilities (Sundry Creditors)	B-9		-	-
	Provisions	B-10		-	-
	Total Current Liabilities			(59,132.00)	(59,132.00)
B5	Net Current Assets (B3-B4)			29,58,90,683.98	53,39,27,053.00
C	Other Assets	B-19		-	-
	TDS			-	
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL OF APPLICATION OF FUNDS			63,39,14,655.31	67,40,02,925.02
	[B1+B2+B5+C+D]				

Note: This Balancesheet has been compiled on the basis of the Trial Balance provided by the Management


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-1: Municipal (General) Fund (₹)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
3101000	Balance as per Last Account	-	-	-	-	30,07,64,844.02
	Additions during the year					
	• Surplus for the year	-	-	-	-	(7,64,45,453.23)
	• Transfers (Bank Account)	-	-	-	-	-
	Deductions during the year					
	• Deficit for the year	-	-	-	-	-
	• Transfers	-	-	-	-	-
	Balance at the end of the current year	-	-	-	-	22,43,19,390.79

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Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	FBF	General Provident fund	Samajik Suraksha Pension	Sarv Shiksha Abhiyaan	Indira Gandhi Nisakta Pension Yojna	Vradha Awastha Pension	Vidhwa Pension & Other)	Prasoot AID
(a) Opening Balance	-	-	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-	-	-
• Transfer from Municipal Fund	-	-	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-	-
• Other Addition	-	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-	-



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Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	FBF	General Provident fund	Samajik Suraksha Pension	Sarv Shiksha Abhiyaan	Indira Gandhi Nisakta Pension Yojna	Vradha Awastha Pension	Vidhawa Pension & Other)	Prasooti AID
(c) Payments out of funds								
[I] Capital expenditure on								
• Fixed Asset	-	-	-	-	-	-	-	-
• Others-CWIP	-	-	-	-	-	-	-	-
[II] Revenue Expenditure on								
• Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-
• Rent, Other administrative charges & Repair & Maintenance								
• [III] Other:								
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c)	-	-	-	-	-	-	-	-



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SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance As on 01 April 2021	Additions during the year 2020-21	Total	Deductions during the year	Balance at the 31st March 2022
1	2	3	4	5 (3+4)	6	7 (5-6)
3121000	Capital Contribution Grant against Fixed assets: Gross Block	-	-	-	-	-
3121100	Capital Reserve Capital Work in Progress: * CWIP against DFID-MPUSP Funds & UN Habitat CWIP against IHSDP & UIDSSMT & CZA & 13th SFC & Special Funds CWIP against Sarve Shiksha Abhiyaan Funds Capital Grant from ADB+GoMP Capital Grant from GoMP- Project UDAY & Urthan Additional Capital Grant from GoMP - ADB Share	-	-	-	-	24,88,28,749.52
3122000	Borrowing Redemption Reserve	-	-	-	-	-
3123000	Special Fund (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
3120000	Total Reserve Funds	-	-	-	-	24,88,28,749.52



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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2021-22 ()	Previous Year 2020-21 ()	Sub Schedule
3301000	Loans From Central Government			
3302000	Loans From State Government			
3303000	Loans From Government Bodies Associations			
3304000	Loans From International Agencies			
3305000	Loan From Banks & Others Financial Institutions	-	-	1
3306000	Other Term Loans			
3307000	Bonds & Debentures			
3308000	Other Loans			
3300000	Total Secured Loans	-	-	


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies (Central Zoo Authorities)	Grant from 13th State Finance Commission	State Finance Commission	Grant from 14th State Finance Commission	Grant from International Organisations	Other Grants	Total
Account Code									
(a) Opening Balance as on 01 April 2021	-	-	-	-	-	-	-	37,32,38,081.00	37,32,38,081.00
(b) Additions to the Grants									
Fund received during the year 2021-2022	-	-	-	-	-	-	-	23,92,99,198.00	23,92,99,198.00
Interest / Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-
Other Funds Transferred	-	-	-	-	-	-	-	-	-
Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-	-
Other addition	-	-	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-	23,92,99,198.00	23,92,99,198.00
Total (a + b)	-	-	-	-	-	-	-	61,25,37,279.00	61,25,37,279.00



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(C)	Payments Out of funds								
	Capital expenditure on Fixed Assets and other							22,25,64,484.00	22,25,64,484.00
	Capital expenditure on Other							3,11,470.00	3,11,470.00
	Revenue Expenditure on							4,56,26,718.00	4,56,26,718.00
	o Salary, Wages, Allowances etc.								
	o Rent								
	o Other: Solid Waste Management								
	o Loss on disposal of Grant Investments								
	o Diminution in value of Grant Investments								
	o Other Funds Utilised								
	o Grants Refunded							21,54,51,847.00	21,54,51,847.00
	Fund Expense during the year 2021-2022								
	Total (C)							49,39,54,519.00	49,39,54,519.00
	Net Balance at the year end 2021- 2022 (a+b) - (c)							12,85,82,760.00	12,85,82,760.00



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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2021-22 (₹)	Previous Year 2020-21 (₹)
3311000	Loans From Central Government		
3312000	Loans From State Government		
3313000	Loans From Government Bodies Associations		
3314000	Loans From International Agencies		
3315000	Loan From Banks & Others Financial Institutions	-	-
3316000	Other Term Loan:		
3317000	Bonds and Debentures		
3318000	Other Loans Hudco	3,21,83,755	
3310000	Total Unsecured Loans	3,21,83,755	-

Note: Rate of Interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2021-22 (₹)	Previous Year 2020-21 (₹)
3401000	From Contractor	-	-
3402000	From Revenues	-	-
3206090	From DFID Advance	-	-
3403000	From Staff	-	-
3206017	From PM Awas Yojana(Hitgrahi Income)	-	-
3402001	Water Deposit others	51,500.00	51,500.00
3400000	Total deposits received	51,500.00	51,500.00


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Schedule B-8: Deposits Works

(Amount in Rupees)

Account Code	Particulars	Opening Balance as the beginning of the year 01 April 2021 (₹)	Additions during the year (₹)	Utilization / Expenditure (₹)	Balance outstanding at the end of the Year 2021-22 (₹)
3411000	Civil Work	(91,492.00)			-91,492.00
3412000	Electrical Work	-			-
3418000	Others	(19,140.00)			-19,140.00
	Other Deposits- Rain Water Harvesting	-	-	-	-
	Withheld Money	-	-	-	-
	Liquidity Damages	-	-	-	-
	Bank Guarantee	-	-	-	-
	Retention Money	-	-	-	-
3410000	Total of deposit Works	(1,10,632.00)	-	-	(1,10,632.00)

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-9: Other Liabilities (Sundry Creditors)

(Amount in Rupees)

Account Code	Particulars		Current year 2021-2022 (')	Previous Year 2020-21(')
3501000	Creditors		-	-
3501011	Creditors- Contractors Control Account	-		
3501013	Contribution Payable to PMU	-		-
3501100	Employee Liability:		-	-
3501101	Salary Payable - Regular Employees	-		
3501121	Salary Payable - Daily Wagers (Benefit & Allowances)			
3501103	Retirement & Family Pension Payable	-		
3111002	Group Insurance Scheme	-		-
3111003	Group Insurance Scheme-N	-		-
3501101	Councilor Honorarium Payable	-		-
3502000	Recoveries Payable		-	-
3502036	Employee loan	-		-
3502035	Construction Labour Welfare Cess	-		-
3502011	Service Tax Payable	-		-
3502012	Professional Tax Payable	-		-
3502013	Labour Tax	-		-
3502041	GST	-		-
3502043	TDS On GST	-		-
3502033	Works Contract Tax Payable	-		-
3502022	TDS (Contractor) Payable	-		-
3502021	TDS (Employees) Payable	-		-
3502023	Kar Katotra- Vishesh Ansdan	-		-
3502035	LIC & Other Payable	-		-
3508000	Others		-	-
3500000	Total Other Liabilities		-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-10: Provisions

(Amount in Rupees)

Account Code	Particulars	Current year 2021-2022 ()	Previous Year 2020-21 ()
3601000	Provision for Expenses :		
	Electricity Bill	-	-
	Fuel Expenses (Diesel)	-	-
	Miscellaneous Expenses	-	-
	Telephone Exp. Payable	-	-
3602000	Provision for Interest MPUSP	-	-
3603000	Provision for Interest Payable ADB	-	-
3600000	Total	-	-

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SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block (at Cost)			Cost at the end of the year 2021-22	Accumulated Depreciation			Net Block	
		Opening Balance as on 01 April 2021	Additions (Deductions) during the period	Deduction during the period		Opening Balance as on 01 April 2021	Depreciation	Additions (Deductions) during the year 2021-22	Total at the end of the year 2021-22	At the end of the Previous Year 2020-21
4101000	Land	-	-	-	-	-	-	-	-	-
4102000	Buildings	1,41,62,152.00	-	-	1,41,62,152.00	4,72,072.00	3.33	4,72,072.00	9,44,144.00	1,32,19,000.00
4103000	Infrastructure Assets : Parks and Playgrounds Ammalities to Roads	3,10,12,776.00	2,97,63,660.00	-	6,07,76,436.00	44,30,397.00	14.29	86,82,348.94	1,31,12,745.94	4,76,63,690.15
4103100	Bridges & Culverts	-	-	-	-	39,55,427.13	6.67	42,98,304.13	82,51,731.26	5,62,22,830.74
4103200	Drainage & Drains	5,93,01,407.00	51,73,155.00	-	6,44,74,562.00	9,02,456.85	2.50	40,79,259.68	15,41,38,679.48	35,1,95,817.15
4103300	Water Ways and Water Work	3,60,98,274.00	12,70,72,111.00	-	16,31,70,387.00	4,21,281.00	10.00	18,49,459.18	22,70,740.18	1,62,23,364.32
4104000	Public Lighting	42,12,813.00	1,42,81,792.00	-	1,84,94,605.00	1,01,541.00	10.00	2,69,031.70	23,19,744.30	9,13,869.08
4105000	Plant & Machinery	10,15,410.00	16,74,907.00	-	26,90,317.00	3,68,860.00	10.00	15,02,798.23	18,71,658.23	13,19,736.00
4106000	Vehicles	36,98,596.00	1,13,39,370.00	-	1,50,27,966.00	11,868.00	10.00	11,868.00	23,736.00	1,06,800.00
4107000	Furniture, Fixtures, Fitting and Office and Other Equipments	1,18,677.00	-	-	1,18,677.00	16,854.00	10.00	123,743.77	1,40,597.77	1,51,686.00
4108000	Computer Hardware	1,68,535.00	10,68,866.00	-	12,37,401.00	1,08,443.00	10.00	33,27,499.16	2,98,39,110.84	8,75,994.00
	Electrical Appliances	-	-	-	-	-	-	-	-	-
	Computer Software	-	-	-	-	-	-	-	-	-
	Other Fixed Assets	10,94,432.00	3,21,90,621.00	-	3,32,75,053.00	-	-	-	-	-
	Live Stock	-	-	-	-	-	-	-	-	-
	Inventory	-	-	-	-	-	-	-	-	-
	Plant & Machinery	-	-	-	-	-	-	-	-	-
	New Plans & Surveys	-	-	-	-	-	-	-	-	-
	Mortgage Vehicles	-	-	-	-	-	-	-	-	-
	Assets under Construction	-	-	-	-	-	-	-	-	-
	Stations & Miscellaneous Assets	-	-	-	-	-	-	-	-	-
	Statues, Valuable work on Art & Antiquities	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	15,08,63,972.00	22,25,64,484.00	-	37,34,27,556.00	1,07,87,199.98	-	2,45,16,384.59	3,54,03,584.47	1,48,18,672.00
		15,08,63,972.00	22,25,64,484.00	-	37,34,27,556.00	1,07,87,199.98	-	2,45,16,384.59	3,54,03,584.47	1,48,18,672.00



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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-12: Investment - General Fund

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value (₹)	Current year Carrying Cost 2021-22 (₹)	Previous Year Carrying Cost 2020-21 (₹)
4201000	Central Government Securities	-	-	-	-
4202000	State Government Securities	-	-	-	-
4203000	Debentures and Bonds	-	-	-	-
4204000	Preference Shares	-	-	-	-
4205000	Equity Shares	-	-	-	-
4206000	Units of Mutual Funds	-	-	-	-
4208000	Other Investments	-	-	-	-
	FDRs	Banks	-	-	-
	(SS-5 Inv G Fund)		-	-	-
4200000	Total of Investments General Fund	-	-	-	-

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Fund

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value (')	Current year Carrying Cost 2019-20 (')	Previous Year Carrying Cost 2018-19 (')
4211000	Central Government Securities	-	-	-	-
4212000	State Government Securities	-	-	-	-
4213000	Debentures and Bonds	-	-	-	-
4214000	Preference Shares	-	-	-	-
4215000	Equity Shares	-	-	-	-
4216000	Units of Mutual Funds	-	-	-	-
4218000	FDR (SS 6 Inv Oth Fund)	Banks	-	-	-
4210000	Total Investment - Other Funds	-	-	-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-14: Stock in Hand (Inventories)

(Amount in Rupees)			
Account Code	Particulars	Current year 2019-2020 (₹)	Previous Year 2018-19 (₹)
4301000	Stores Loose		
	Consumable Store (Central Store)	-	-
	Workshop	-	-
	Fire Brigade	-	-
	Dispensary (Ausadhalaya)	-	-
	PHE	-	-
	Electricity Department	-	-
	Gaushala	-	-
4302000	Loose Tools	-	-
4303000	Others	-	-
4300000	Total	-	-


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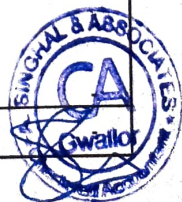
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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-15: Sundry Debtors (Receivables)

(Amount in Rupees)

Particulars	Gross Amount (')	Provision for Outstanding revenues (')	Current year 2021-2022 (')	Previous Year 2020-21 (')
Receivables for Property Taxes				
Less Than 3 Years	-	-	-	-
3 Years to 5 Years	-	-	-	-
5 Years to 10 Years	-	-	-	-
10 Years to 15 Years	-	-	-	-
More than 15 Years	-	-	-	-
Sub - Total	-	-	-	-
Less: State Government Cesses / Levies in Taxes - Control Accounts	-	-	-	-
Net Receivables of Property Taxes	-	-	-	-
Receivables Other Taxes				
a. Other Taxes				
Less Than 3 Years	-	-	-	-
3 Years to 5 Years	-	-	-	-
5 Years to 10 Years	-	-	-	-
10 Years to 15 Years	-	-	-	-
More than 15 Years	-	-	-	-
Sub - Total	-	-	-	-
b. Education Tax				
Less Than 3 Years	-	-	-	-
3 Years to 5 Years	-	-	-	-
5 Years to 10 Years	-	-	-	-
10 Years to 15 Years	-	-	-	-
More than 15 Years	-	-	-	-
Sub - Total	-	-	-	-
Less: State Government Cesses / Levies in Taxes - Control Accounts	-	-	-	-
Net Receivables of Other Taxes	-	-	-	-
Receivables for Fees, User Charges				
a. Water Charges				
Less Than 3 Years	-	-	-	-
3 Years to 5 Years	-	-	-	-
5 Years to 10 Years	-	-	-	-
10 Years to 15 Years	-	-	-	-
More than 15 Years	-	-	-	-
Sub - Total	-	-	-	-
b. Rent & Lease				
Less Than 3 Years	-	-	-	-
3 Years to 5 Years	-	-	-	-
5 Years to 10 Years	-	-	-	-
10 Years to 15 Years	-	-	-	-
More than 15 Years	-	-	-	-
Sub - Total	-	-	-	-
Net Receivables for Fees, User Charges	-	-	-	-




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Particulars	Gross Amount (')	Provision for Outstanding revenues (')	Current year 2021-2022 (')	Previous Year 2020-21 (')
Receivables from Cess Income				
Less Than 3 Years	-	-	-	-
More Than Years	-	-	-	-
Sub - Total	-	-	-	-
Receivables from Other Sources				
Less Than 3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
Sub - Total	-	-	-	-
Receivables from Government	-	-	-	-
Sub - Total	-	-	-	-
Net Receivables from Other Sources	-	-	-	-
Total of Sundry Debtors (Receivables)	-	-	-	-


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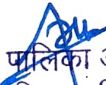
SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-16: Prepaid Expenses

(Amount in Rupees)

Account Code	Particulars	Current year 2021-2022 (')	Previous Year 2020-2021 (')
4401000	Establishment	-	
4402000	Administrative	-	
4403000	Operation & Maintenance:	-	
	Insurance (Vehicles)	-	-
	Total Prepaid Expenses	-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-17: Cash and Bank Balances

(Amount in Rupees)

Account Code	Particulars	Current year 2021-2022 (₹)	Previous Year 2020-21 (₹)
4501000	<u>Cash</u>	-	-
	Total (Cash in hand) - A	-	-
	<u>Balance with Bank - Municipal Funds & Loan</u>		
4502101	Nationalised Banks	26,85,71,651.98	53,38,67,921.00
4502201	Other Scheduled Banks	-	-
4502301	Scheduled Co-operative Banks		
4502401	Post Offices		
	Treasury		
	Sub-Total	26,85,71,651.98	53,38,67,921.00
	<u>Balance With Bank - Special Funds & Pension & Aid</u>		
4504101	Nationalised Bank	-	-
4504201	Other Scheduled Banks		
4504300	Scheduled Co-operative Banks		
4504400	Post Offices		
	Treasury		
	Sub-Total	-	-
	<u>Balance With Bank - Grant Funds & Schemes</u>		
4506101	Nationalised Bank	-	-
4506200	Other Scheduled Banks		
4506300	Scheduled Co-operative Banks		
4506400	Post Offices		
	Treasury		
	Sub-Total	-	-
	Total (Cash at Banks) - B	26,85,71,651.98	-
	Total Cash & Bank balances	26,85,71,651.98	53,38,67,921.00

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, advances, and deposits or Agency Fund]

(Amount in Rupees)

Account Code	Particulars	Opening Balance at the beginning of the year (₹)	Paid during the current year (₹)	Recovered during the current year (₹)	Balance outstanding at the end of the year (₹)
4601102	Loans and advances to employees	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-
4606091	Loans to Others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4605000	Advance to Others	-	-	-	-
4606000	Deposit with External Agencies	-	-	-	-
4608000	Other Current Assets	2,72,59,900.00	-	-	2,72,59,900.00
	Sub -Total	2,72,59,900.00	-	-	2,72,59,900.00
4611000	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	2,72,59,900.00	-	-	2,72,59,900.00


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Other Assets

(Amount in Rupees)

Account Code	Particulars	Current year 2021-2022 (₹)	Previous Year 2020-21 (₹)
4701000	Deposit Works	-	-
4702000	Other assets control accounts		
	Contribution Paid	-	-
	TDS Receivable	-	-
4700000	Total	-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18A: Loans, advances, and deposits or Agency Fund

Account Code	Particulars	Current year 2021-2022 (₹)	Previous Year 2020-2021 (₹)
4611000	Loans to Others	-	-
4611000	Advances	-	-
4611000	Deposits	-	-
	Total Accumulated Provision	-	-


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Sub Schedule - 2

DETAILS OF UNSECURED LOAN TAKEN AS AT 31ST MARCH, 2022

S.No.	Name of the Sanctioning Authority	Name of the Project	Date of Credit / Receipt of Loan	Original Amount of Loan	Rate of Interest %	Loan Tenure	Date of last interest paid	Balance of loan outstanding as on 31/03/20	As on 01 April 2019
1	Loan from ADB	Project Uday 2005-06						-	-
2	Loan from ADB	Project Uday 2006-07						-	-
3	Loan from ADB	Project Uday 2007-08						-	-
	Interest on above Loan	Accrued & Due						-	-
	Sub Total (ADB Loans)							-	-



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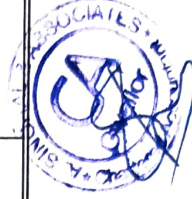
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Sub Schedule - 1

DETAILS OF SECURED LOANS TAKEN AS AT 31.03.2022

S.No.	Name of the Sanctioning Authority	Nature of Security	Rate of Interest %	Original Amount of Loan	Date of Credit/receipt of loan	Date of last interest paid	Balance of loan outstanding as on 31/03/22
1	Loan from ADB	Government Guarantee	10.50%	-			
2	Loan from HUDCO (IHSDP)	Government Guarantee	10.15%	-			
3	Loan from HUDCO (CMUID)	Government Guarantee	10.15%	-			
4	Loan from HUDCO (OLD)	Government Guarantee	10.15%	-			
5	Loan from Allahabad bank	Government Guarantee		-			
	Total						-



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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-20: Miscellaneous Expenditure (to the Extent not written off)

(Amount in Rupees)

Account Code	Particulars	Current year 2021-2022 (₹)	Previous Year 2020-21 (₹)
4801000	Loan Issue Expenses	-	-
	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
	Others	-	-
4800000	Total Miscellaneous Expenditure	-	-


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Nagar Palika Parishad Datia

Statement showing Bank A/c Maintained

[illegible]

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कार्यालय नगर पालिका परिषद दतिया (म०प्र०)

31.03.2022 बैंक सामाधान पत्रक की जानकारी

Balance as per Cash Book			Balance as per Bank Statement				
Account Number	Balance 01.04.2021	Balance 31.03.2022	Account Number	Balance 01.04.2021	Opening Diff	Balance 31.03.2022	Difference
FDR Bank of Baroda Seetasagar	1,11,12,517.00	76,39,392.00				76,39,392.00	FDR statement not available
FDR Bank of Baroda Seetasagar	1,11,12,517.00	76,62,117.00				76,62,117.00	FDR statement not available
FDR Central Bank of India	61,64,930.00	80,00,000.00				80,00,000.00	FDR statement not available
FDR Central Bank of India	61,64,930.00	80,00,000.00				80,00,000.00	FDR statement not available
FDR Central Bank of India	1,28,08,094.00	40,00,000.00				40,00,000.00	FDR statement not available
FDR SBI	57,59,937.00	60,59,360.00				60,59,360.00	FDR statement not available
FDR SBI	57,59,937.00	60,59,360.00				60,59,360.00	FDR statement not available
FDR SBI	89,570.00	89,570.00				89,570.00	FDR statement not available
FDR Gramin Bank	18,45,589.00	18,45,589.00				18,45,589.00	FDR statement not available
53019980257	16,18,31,859.85	6,55,83,403.43	53019980257	16,67,75,958.48	-49,44,098.63	6,48,85,100.44	-6,98,302.99
911020050030870	51,04,464.00	1,03,32,796.00	911020050030870	51,04,464.00	-	1,03,32,796.00	-
33755174837	2,73,35,279.74	2,71,14,821.74	33755174837	2,73,35,279.74	-	2,71,14,821.74	-
264002000000273	13,98,06,449.12	6,65,624.18	264002000000273	13,98,06,401.92	47.20	6,65,576.98	-47.20
264002000000272	1,50,23,318.54	3,50,23,318.54	264002000000272	1,56,24,438.54	-6,01,120.00	3,56,24,438.54	6,01,120.00
50314445068	8,90,07,998.29	71,78,371.29	50314445068	9,78,07,998.29	-88,00,000.00	1,52,28,371.29	80,50,000.00
3134271988	1,99,99,789.00	21,485.80	3134271988	1,99,99,789.00	-	21,485.80	-
32940100014420		52,81,913.00	32940100014420	-	-	52,81,913.00	-
5127021176		3,96,35,332.00	5127021176	-	-	3,96,35,332.00	-
1935000102042924..		1,25,00,000.00	1935000102042924.			1,25,00,000.00	-



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NAGAR PALIKA PARISHAD – DATIA

District – DATIA (M.P.)

CASH FLOW STATEMENT

01/04/2021 to 31/03/2022

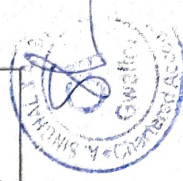
Particular	Amount	
A) Cash flow from Operating Activity		
+ Revenue Receipt	231745261.78	0
-Revenue Expenditure	275854553.34	-44109291.56
B) Cash flow from Operating Activity		
+Proceeds from disposal of assets	-	
+Interest Income received	3468174.00	3468174.00
-Purchase of fixed Assets	-	
-Increase/(Decrease) in special fund / Grants	-	
-Increase/(Decrease) in Earmarked Fund	-	
+Capital Receipts / Other Receipts	258761493.00	
-Capital Expenditure/ Grant Return/Other Expense	484355101.00	-225593608
C) Cash flow from Operating Activity		
+Loan from Banks/Others Received	-	-
-Loan Repayment	-	-
-Interest & Financial Expenses	-	-
		-266234725.56
Net Cash Outflow		518927179.54
Add – Opening Balance (Cash/Banks)		252692453.98
Closing Balance (Cash/Banks)		



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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	Earned and other Revenue Receipts. 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	- Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. - Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. - The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. - Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere 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
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per Annexure-1.	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. Annexure-2.	
	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis we have verified cashbook with the receipts and	



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				payments vouchers.	parishad will earn Interest of FDR.
		v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	
		vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	FDR interest not booked accrual basis FDR statement not provided by management.	
		vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found; Interest Rate Quotation note taken by ULB from Banks.	
Audit of Expenditure		i.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore, identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	- On the Note sheet the CMO and The President should put their official Seal with the Signature. - Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. - The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief
		ii.	He is also responsible for checking the entries in cash	During the verification of voucher from entries in cash book, On Test check	



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Audit Report of Ulb Nagar Palika Parishad Datia for FY 2021-22

	book and verifying them from relevant vouchers.	basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	Accountant. - The completion report and testing report of the project should be attached in the files. - Nagar Parishad has made adequate payment to vendors under the applicable 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 expenditure.
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 balance of cashbook and if there is any errors, we notified it to CMO/ Accountant.	
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	
v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all	



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	Government.	construction work files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.
vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit, we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.
vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	As per test check basis No such case observed.



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	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	During the course of audit, no utilization certificate was made available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that Nagar parishad is not preparing any UCs regarding grant utilization.
Audit of Book Keeping	i.	The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the nagar parishad and we also find that there are some important registers are not prepared by ULB like Ledger, FAR, Bills payable etc.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. (ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and ULB should be maintained the books as per MPMAM and same has been brought to the notice of CMO.

- The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done.
- All books are maintained in well condition and we suggest that the same should be carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.



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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.	As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are provided by the Municipality.
iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.
v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the



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			same from cash book on test check basis we found that there are some unknown grants received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence we could not verify the same.	
Audit of FDR.	i.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is FDR/TDR created by ULB.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	There is no procedure of calling interest rate from different banks. No case found	

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iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.
ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	• Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
iii.	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2021-22.	



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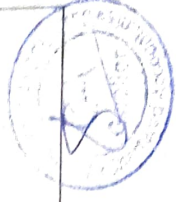
	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not applicable	
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	
Audit of Grants and Loans.	i.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence, we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • 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 responsible for audit of grants received from state government and its utilization.	During the F.Y.2021-22 ULB has not issued any utilization certificate as per management discussion.	



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	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	Further, as informed by the ULB officials no any loan was taken by ulb During F.Y. 2021-22.
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. 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.



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Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PALIKA PARISHAD, DATIA
NAME OF AUDITOR: A Singhal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue	Receipts in Rs.				
	Revenue Tax Collection	Year 2020-21	Year 2021-22	% of Growth		
(i)	Property Tax	6,73,498.00	30,69,151.00	355.70%		
(ii)	Compound Tax	4,26,779.00	7,46,431.00	74.90%	Increase in collection showing that officer in charge has made proper action plan.	
(iii)	Nagariya Vikas Upkar	1,00,000.00	1,93,686.00	93.69%	Increase in collection showing that officer in charge has made proper action plan.	
(iv)	Education Tax	1,04,482.00	1,93,289.00	85.00%	Increase in collection showing that officer in charge has made proper action plan.	
	Total	13,04,759.00	42,02,557.00			
	Non Tax Revenue					
(i)	Bhavan Bhumi Rent	4,49,072.00	14,13,338.00	214.72%	Increase in collection showing that officer in charge has made proper action plan.	
(ii)	Water Consumer Charge	11,39,739.00	17,74,708.00	55.71%	Increase in Collection of Water tax Shows efforts are Made for Collection.	

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NAME OF ULB: NAGAR PALIKA PARISHAD, DATIA

NAME OF AUDITOR: A Singhal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	Thosh apshisth upbhogta parmar	0	-	0.00%		
(iv)	Other Taxes and Fees	1,57,97,836.00			Decrease in collection of other taxes & Fees shown less efforts are made for collection. But there is drastic change which shows that there may be mistake in bifurcation of Income Head.	
	Total	1,73,86,647.00		-49.87%		
	Grand Total	1,86,91,406.00		-36.11%		
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Palika Parishad has made adequate payment to vendors under the applicable laws but we have found that the few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping				BRS Should be Prepared as per MP/MAM. We found that some books are not prepared by ULB. Record of Security Deposit, EMD, Fixed Assets etc should be Improved.	All Books are maintained in well condition except Fixed Assets Register. FDR we suggest ULB to maintained all the records in proper manner Books of Security Deposit & EMD Should be Maintained as per MP/MAM

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Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PALIKA PARISHAD, DATIA

NAME OF AUDITOR: A Singhal & Associates

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
4	Audit of FDR		We have verified FDR's but no seprate account was maintained for the same. Renewal of FDR's are not timely recorded in the cash book. Interest on FDRs should be entered on Accrual Basis. FDR are not reconciled with the bank statements.	FDR register should be prepared Annually on Accrual Basis and interest earned on the FDRs should on the basis of the Ineterest Certificate provided by the bank.
5	Audit of Tenders/Bids		Tenders are online & transparent but more control required while approving the tenders.	ULB should Increase the Controls while allocating the tenders to the parties.
6	Audit of Grants & Loans		Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share. Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
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 Palika Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.


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NAME OF ULB: NAGAR PALIKA PARISHAD, DATIA					
NAME OF AUDITOR: A Singhal & Associates					
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts		
8	(a) any other percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other receipts etc	27,58,54,553.34	23,52,13,435.78	117.28%	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated seperately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	Capital Expenditure 30,79,87,578.00	Total Exp 58,38,42,131.34	52.75%	Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated seperately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.



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नगर पालिका परिषद
दतिया (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PALIKA PARISHAD, DATIA				
NAME OF AUDITOR: A Singhal & Associates				
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF
9	Whether all the Temporary Advances have been fully recovered or not.			Temporary Advances are given to staff During the year. Advances to staff increases each year.
10	Whether Bank Reconciliation Statement is being regularly Prepared.			Bank Reconciliations are been prepared at the end of the year and due the large volume of transactions the Bank reconciliations provided are not in as per the requirement and do not fulfil the purpose
				SUGGESTIONS Advances Register should be Maintained properly, and recovered timely the ULB strengthen the recovery procedure of the loans Bank Reconciliation should be Prepared on Monthly Basis. Such Instructions are also given by MPMAM. Balance Confirmation Certificate should also be taken from the banks


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