

कार्यालय नगर पालिका परिषद दतिया (म0प्र0)

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क्रमांक/2021/ ७४९

दतिया, दिनांक
08/03/2021

प्रति,

वित्त अधिकारी
नगरीय प्रशासन एवं विकास
भोपाल म0प्र0

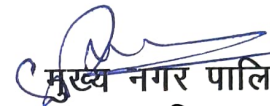
विषय:- नगरीय निकायों की **CA** ऑडिट रिपोर्ट वर्ष 2019-20 प्रेषित करने के संबंध में।

संदर्भ:- संचालनालय का पत्र क्रमांक/ऑडिट बजट/शाखा-4(क)/5007 भोपाल, दिनांक 05.03.2021

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

संलग्न:-उपरोक्तानुसार।


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद दतिया



INTERNAL AUDIT REPORT

Of

**NAGAR PALIKA PARISHAD
DATIA, (M.P.)**

Audited By:

CA. Rahul Gupta,

M.com, FCA, DISA

Chartered Accountants

Jiwaji Ganj, Morena (M.P.)

Contact No. 07532491072, 7828348330

To,

The Chief Municipal Officer,

Datia Municipal Council

Audit Report

PURPOSE OF AUDIT

An audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit



	objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in Abstract Sheet .
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.



2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and



	financial propriety also checked during Audit.
Scope Given	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.
Scope Given	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
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same.
Scope Given	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
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.



4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	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
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period



Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation revenue
Observation	There is only Loan from HUDCO received by ULB which is used for



	Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness



Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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


Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March,



Nagar Palika Parishad Datia Balancesheet as on 31st March, 2020 1-Apr-2019 to 31-Mar-2020			
Liabilities	Amount (₹)	Assets	Amount (₹)
Capital Account		Fixed Assets	
Municipal Fund	347,420,397.00	सडक मरम्मत अनुदान सी0सी0 निर्माण कार्य / block	2,094,753.00
Current Liabilities		सडक मरम्मत अनुदान नाला नाली निर्माण लोहे का जाल	475,225.00
अमुत मिशन	50,000,000.00	व्यक्तिगत शौचालय निर्माण योजना से	100,640.00
मुख्यमंत्री जन संवल योजना	5,000,000.00	मूलभूत शमशानघाट सौन्दर्यकरण/वाउंड़ी निर्माण	336,137.00
प्रधानमंत्री आवास	53,200,000.00	मूलभूत सी0सी0 रोड / ब्लॉक रोड	105,280.00
सडक मरम्मत	6,972,000.00	मूलभूत नाला नाली निर्माण लोहे का जाल	175,504.00
राज्य वित्त	9,714,000.00	ए.सी. क्रय	56,500.00
मूलभूत	19,095,000.00	14 वॉ वित्त से टीपर क्रय	6,814,874.00
शौचालय अनुदान	759,656.00	14 वॉ वित्त से मॉबाईल टॉयलेट क्रय मद से	1,015,553.00
अन्य अनुदान	2,612,314.00	14 वॉ वित्त से ट्रोली क्रय	723,610.00
अग्निशमन भवन निर्माण राशि	1,392,000.00	टीपर क्रय टीपर मद से	5,916,000.00
14 वा वित्त	70,330,000.00	पार्क सौन्दर्यकरण 14 वॉ वित्त से	503,429.00
विशेष निधि	6,900,000.00	पार्क सौन्दर्यकरण मूलभूत से	1,065,869.00
		निधि से वेटरी क्रय	47,693.00
		वाटर सप्लाई एण्ड सिवरेज कार्य मूभू से	1,359,240.00
		अमुत योजना सीवरेज प्रोजेक्ट ऑफ न्यु कोनसिल कार्य	47,670,453.00
		पाईप लाईन विस्तार	3,448,636.00
		चिकित्सा विद्यालय में पाईप लाईन विछाने का कार्य	2,607,442.00
		सामग्री क्रय टैंकर क्रय 14 वॉ वित्त	2,372,272.00
		मूलभूत वाहन हेतू	2,888,224.00
		प्रधान मंत्री आवास योजना आयकर विभाग द्वारा धरोहर राशि	27,259,900.00
		सामग्री क्रय न0पा0 निधि से मशीनरी	282,817.00
		14 वॉ वित्त यूटी लिटी वाहन क्रय	1,895,000.00
		मूलभूत से डीजल यूटीलिटी वाहन हेतू	47,517.00
		फर्नीचर निधि से क्रय	138,364.00
		यूवा स्वाभिमान टेंट/बायोमैट्रिक मशीन निधि	96,814.00
		बायोमैट्रिक मशीन/सीसी टीवी केमरा निधि	111,585.00
		राजस्व इन्वरटर क्रय/विद्युत फिटिंग कार्य	75,584.00
		निक्षेप वापसी	504,200.00
		Bank Accounts	363,449,523.00
		Profit & Loss A/c	
		Current Period	99,756,729.00
Total	573,395,367.00	Total	573,395,367.00
Date:21.11.2020		RKRG & ASSOCIATES	
Place :Morena		Chartered Accountants	
			
		CA Rakesh Gupta	
		Partner	
		Firm Reg No.014445C	
		Membership No.416437	
		UDIN:20416437AAAABH5864	

Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Balance			
Bank Accounts	347,420,397.00	स्थाई वेतन सामान्य	11,914,569.00
संपत्ती कर चालू	1,780,772.00	वृत्तिकर	333,912.00
समेकित कर चालू	663,996.00	यात्रा भत्ता	25,676.00
शिक्षा उपकर	143,333.00	बैंक चार्ज	7,173.00
विकास उपकर	143,333.00	एरियर्स राशि स्थाई कर्म	8,622,198.00
अनमीटर चालू	974,918.00	खाता क्र0 6000 से कम की गई राशि	1,000.00
मीटर चालू	54,862.00	स्टेशनरी	111,572.00
टेन्डर फार्म	189,700.00	मुद्रण	48,456.00
आवेदन	6,987.00	डॉक व्यय	3,898.00
प्रमाण पत्र	990.00	निधि से मस्टर्ड कर्म. पी.एफ राशि	14,002,381.00
टी0डी0एफ0	85,500.00	निधि से मस्टर्ड कर्म. पी.एफ पेंल्टी राशि	7,698.00
किराय चालू	504,387.00	टाईप छायाप्रति	233,512.00
विविध	41,478.00	डिजिटल सिग्नेचर	83,744.00
टैकर विक्री	1,572.00	परिषद मानदेय	722,693.00
राशन कार्ड	15,082.00	आयकर कर्मचारी कटोत्रा	130,358.00
अमानत जल	750.00	सी0ए0/ऑडिट फीस	77,900.00
अमानत दीगर	42,090.00	कार्टटेज क्रय ६ बवउचनजमत उंहतपध्मचंपतध्ववहसम'चंबम	130,188.00
पार्किंग	103,500.00	ऋण वसूल बैंक	725,000.00
प्रतिलिपि	525.00	कुटुम्ब न्यायालय	30,000.00
शिक्षा शुल्क	7,378.00	सलाहकार भत्ता	142,000.00
फार्म विक्री	22,310.00	कलैण्डर डायरी	17,360.00
अर्थदण्ड	254,500.00	असंगठित कर्मकार मजदूर फलैक्स वेनर/फार्म कार्य/डाटा एण्ट्री निधि से	11,200.00
हाट वसूली	125.00	भविष्य निधि	3,768,780.00
होर्डिंग ठेका	1,037,036.00	टेन्ट व्यवस्था	1,556,677.00
होद सफाई	16,008.00	नियुक्त कर्मचारी के पेंशन अंशदान	3,835,564.00
लायसेंस	7,337.00	निर्वाचन व्यय	2,629,660.00
बाजार बैठकी	7,000.00	मृत्यू सह उपादान	250,000.00
मुर्दा मवेशी	12,000.00	अवकाश नगदीकरण	841,348.00
हाट वसूली	100.00	वाईडिंग कार्य	700.00
कम वसूल	3,806.00	मु0मंत्री0 कन्या विवाह निधि	547,604.00
वसु स्टेण्ड सुविधा शुक्ल	163,161.00	सम्बल योजना सर्वेक्षण कार्य निधि से	131,520.00
हुक विक्री	1,155.00	समपरिक्षा शुल्क भुगतान निधि	50,000.00
अग्रिम वापसी	41,756.00	राजस्व स्थाई	7,650,033.00
कायर किराया	58,100.00	राजस्व विज्ञापन	295,556.00
मू भाटक	3,451.00	राजस्व पुताई कार्य	50,663.00



Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
भवन अनुज्ञा	1,570,197.00	राजस्व नेशनल लोक अदालत / टेन्ट / वेनर	20,608.00
नल कनेक्शन	114,165.00	शिक्षा वेतन स्थाई	660,174.00
प्राप्त ब्याज	7,515,165.00	संविदा स्कूल	177,140.00
अधिक भुगतान	150.00	निधि से मस्टर्ड पी.एन.बी	413,207.00
विधुत कनेक्ट	200.00	फायर वाहन दुरिस्ती	199,676.00
मोवाईल टावर	50,000.00	डीजल	720,123.00
साहूकारी लाइसेंस	3,345.00	शीश फायर हे गैस	32,950.00
अनापत्ति	2,875.00	स्टोर मस्टर्ड	2,146,964.00
विवाह पंजीयन	1,500.00	संविदा	1,176,354.00
निर्यात कर	316,000.00	विधुत सामाग्री क्रय	852,216.00
यात्री कर अनुदान	8,739,000.00	विधुत सामाग्री न0पा0 निधि से मरम्मत	11,481.00
चुंगी अनुदान	98,817,908.00	फर्नीचर निधि से मरम्मत	118,122.00
मुद्रांकन शुल्क	3,031,000.00	स्ट्रीट लाईट देयकों का भुगतान मूभू से	4,094,402.00
पशु हाठ	8,525.00	स्ट्रीट लाईट देयकों का भुगतान राज्य वित्त से	5,055,253.00
वैठकी पेटे	500,000.00	विज्ञापत्ती	57,750.00
शौचालय निर्माण अंशदान राशि	187,680.00	मिष्ठान क्रय 15/26	29,960.00
अमुत मिशन	50,000,000.00	पर्दा / कपड़े थेला क्रय	10,080.00
मुख्यमंत्री जन संवल योजना	5,000,000.00	विधि संहिता एक्ट क्रय	5,390.00
प्रधानमंत्री आवास	53,200,000.00	मूलभूत से यूटीलिटी वाहन मरम्मत	22,549.00
सडक मरम्मत	6,972,000.00	निधि से फलैक्स वेनर	7,192.00
राज्य वित्त	9,714,000.00	निधि से नेट भुगतान निधि से	21,776.00
मूलभूत	19,095,000.00	जल प्रदाय वेतन स्थाई	3,862,741.00
शौचालय अनुदान	759,656.00	मस्टर्ड आई0ओ0बी / आर0आर0बी0	5,325,237.00
अन्य अनुदान	2,612,314.00	विनियमिति करण	4,956,448.00
अग्निशमन भवन निर्माण राशि	1,392,000.00	सामाग्री न0पा0 निधि से मरम्मत वाहन मरम्मत / पंचर	68,448.00
14 वा वित्त	70,330,000.00	सामाग्री क्रय न0पा0 निधि से वाहन	26,904.00
विशेष निधि	6,900,000.00	विज्ञापन	26,880.00
		ज0प्र0 स्कोरपियो सर्विस / वाहन बीमा / रजिस्ट्रेशन निधि से	676,538.00
		बाव। निधि से	29,221.00
		बस किराया निधि से	237,333.00
		वाटर सप्लाई संधारण संचालन निधि से	74,174.00
		ऐलम विलिचिंग क्रय सामग्री क्रय मूलभूत	195,020.00
		टायर ट्यूब क्रय सामग्री क्रय मूलभूत	187,100.00
		बाव। सामग्री क्रय मूलभूत	5,368,542.00



Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
		वाहन मरम्मत/पंचर/टेंकर मूलभूत	42,406.00
		मशीनरी/मोटर मूलभूत	117,880.00
		नवीन वाटर सप्लाई मूलभूत	94,400.00
		सामग्री क्रय वाटर सप्लाई संधारण संचालन 14 वॉ वित्त	7,343,175.00
		डीजय राज्य वित्त से	252,068.00
		विधुत देयक राज्य वित्त से चितवा	12,026.00
		विधुत देयक राज्य वित्त से प्रधानमंत्री आवास	79,958.00
		विधुत देयक राज्य वित्त से राम सागर	352,264.00
		विधुत देयक मूलभूत सुविधा शहरी	184,504.00
		विधुत देयक मूलभूत सुविधा चितवा	10,762.00
		विधुत देयक मूलभूत सुविधा प्रधानमंत्री आवास	239,185.00
		विधुत देयक मूलभूत सुविधा राम सागर	834,696.00
		विधुत देयक 14 वॉ वित्त से चितवा	308,368.00
		विधुत देयक 14 वॉ वित्त से प्रधानमंत्री आवास	213,160.00
		विधुत देयक 14 वॉ वित्त से रामसागर	1,125,537.00
		एच टी कनेक्शन विधुत देयक मूलभूत	4,534,609.00
		एच टी कनेक्शन 14 वॉ वित्त से	14,860,084.00
		अमृत योजना मद से क्व	315,000.00
		रजिस्ट्रेशन फीस अमृत योजना से	22,929.00
		निधि से	14,774.00
		राज्य वित्त से	496,136.00
		सेनीटेशन स्थाई	17,730,652.00
		मस्टर्ड आर.आर. बी. निधि से स्टैट बैंक	834,147.00
		पी.एन. बी. मस्टर्ड	6,912,590.00
		शव वाहन आई0ओ0बी चन्दन मस्टर्ड	191,892.00
		बैंक ऑफ इण्डिया मस्टर्ड	13,085,680.00
		संविदा भुगतान निधि से	4,898,880.00
		विनियमिति करण फायर विग्रेड/स्वच्छता	10,069,216.00
		वाहन मरम्मत पंचर कार्य निधि से	521,500.00
		डीजल मूभू से	3,494,077.00
		आई0ई0सी0 सिंग इंददमत उनकतंद जंइसम	400,220.00
		आई0ई0सी0 वाल पेंटिंग	404,860.00



Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
		आई0ई0सी0 स्वच्छता सर्वेक्षण तार फेंसिंग/कपड़े के थैले/ऑडियो रिकार्डिंग	366,791.00
		निधि से स्वच्छता घुरा/नाला/कुआं सफाई कार्य निधि से	18,561.00
		निधि से स्वच्छता वाहन सामग्री क्रय/कन्टे ट्यूब निधि से	89,830.00
		निधि से तसला फावडा छाड़ू डलिया आदि	88,399.00
		निधि से टायर टियूब क्रय	247,825.00
		निधि से स्व. जे.सी.बी किराया	89,600.00
		निधि से विज्ञापन	146,335.00
		निधि चूना क्रय	179.00
		निधि से होर्डिंग्स बोर्ड/स्वीप प्लान	9,520.00
		निधि से पौध क्रय	25,000.00
		निधि से मुनादि कार्य	6,400.00
		निधि से फिनायल कार्य	3,510.00
		निधि से कक्ष पुताई, पर्दा कार्य	27,720.00
		निधि से टाईप छायाप्रति	22,100.00
		फिनायल/मेलाथिन पाउडर/चूना क्रय मूलभूत	101,598.00
		स्व. जे.सी.बी/सूपा किराया मूलभूत	686,120.00
		तसला गेती फावडा आदि सामग्री क्रय मूलभूत	37,229.00
		अलाव कार्य मूलभूत	137,400.00
		टायर ट्यूब क्रय मूलभूत	110,592.00
		वाहन मरम्मत मूलभूत	104,383.00
		कन्टेनर पहिया क्रय मूलभूत	57,820.00
		सफाई कार्य मूलभूत	103,996.00
		डस्ट कार्य मूलभूत	970,200.00
		14 वॉ वित्त से डस्टविन क्रय	2,028,814.00
		पार्क उद्यान स्थाई वेतन	333,024.00
		लोक निर्माण वेतन स्थाई	2,750,941.00
		लोक निर्माण वेतन अस्थायी	123,444.00
		विज्ञापन	188,465.00
		सी0सी0रोड/ ब्लॉक रोड़/मरम्मत कार्य	8,472.00
		मुरम/डस्ट कार्य	8,391.00
		नाला नाली निर्माण एवं लोहे का जाल	2,657.00

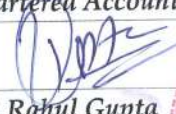


Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
		शमशान घाट/बाउन्ड्रीवाल	3,654.00
		वेवसाईट बनाने का कार्य	74,340.00
		मूलभूत मुरम/डस्ट	17,984.00
		मूलभूत कार्यालय क्षत	42,198.00
		आगन वाडी मद	50,819.00
		सडक मरम्मत अनुदान मुरम/डस्ट कार्य	294,086.00
		शौचालय आधार फिडिंग कार्य निधि से	24,780.00
		प्रधान मंत्री आवास योजना आवास योजना / हितग्राही	22,600,000.00
		आवास योजना निधि से टाईप कार्य	24,980.00
		संचित निधि	458,751.00
		निधि से हुडको ऋण किश्त	2,407,141.00
		गुणवत्ता की जांच निधि से	5,524.00
		रैन बसैरा कार्य निधि से	18,242.00
		सम्बल योजना राशि वापसी	6,000,000.00
		PO+CMO लेखा में ब्याज राशि अंतरण	80,385.00
		संचित निधि लेखा में ब्याज राशि अंतरण	149,056.00
		सडक मरम्मत अनुदान सी0सी0 निर्माण कार्य / block	2,094,753.00
		सडक मरम्मत अनुदान नाला नाली निर्माण लोहे का जाल	475,225.00
		व्यक्तिगत शौचालय निर्माण योजना से	100,640.00
		मूलभूत शमशानघाट सौन्दर्यकरण/वाउन्ड्री निर्माण	336,137.00
		मूलभूत सी0सी0 रोड / ब्लॉक रोड	105,280.00
		मूलभूत नाला नाली निर्माण लोहे का जाल	175,504.00
		ए.सी. क्रय	56,500.00
		14 वॉ वित्त से टीपर क्रय	6,814,874.00



Nagar Palika Parishad Datia
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
		14 वॉ वित्त से मॉबाईल टॉयलेट क्रय मद से	1,015,553.00
		14 वॉ वित्त से ट्रौली क्रय	723,610.00
		टीपर क्रय टीपर मद से	5,916,000.00
		पार्क सौर्न्दीकरण 14 वॉ वित्त से	503,429.00
		पार्क सौर्न्दीकरण मूलभूत से	1,065,869.00
		निधि से वेटरी क्रय	47,693.00
		वाटर सप्लाई एण्ड सिवरेज कार्य मूभू से	1,359,240.00
		अमृत योजना सीवरेज प्रोजेक्ट ऑफ न्यु कोनसिल कार्य	47,670,453.00
		पाईप लाईन विस्तार	3,448,636.00
		चिकित्सा विधालय में पाईप लाईन विछाने का कार्य	2,607,442.00
		सामग्री क्रय टेंकर क्रय 14 वॉ वित्त	2,372,272.00
		मूलभूत वाहन हेतू	2,888,224.00
		प्रधान मंत्री आवास योजना आयकर विभाग द्वारा धरोहर राशि	27,259,900.00
		सामाग्री क्रय न0पा0 निधि से मशीनरी	282,817.00
		14 वॉ वित्त यूटी लिटी वाहन क्रय	1,895,000.00
		मूलभूत से डीजल यूटीलिटी वाहन हेतू	47,517.00
		फर्नीचर निधि से क्रय	138,364.00
		यूवा स्वाभिमान टेण्ट/बायोमैट्रिक मशीन निधि	96,814.00
		बायोमैट्रिक मशीन/सीसी टीवी केमरा निधि	111,585.00
		राजस्व इन्वरटर क्रय/विधुत फिटिंग कार्य	75,584.00
		निक्षेप वापसी	504,200.00
		Bank Accounts	363,449,523.00
Total	700,642,075.00	Total	700,642,075.00
Date:21.11.2020		RKRG & ASSOCIATES	
Place :Morena		Chartered Accountants	
			
		CA Rahul Gupta	
		Partner	
		Firm Reg No.014445C	
		Membership No.416437	
		UDIN:20416437AAAABH5864	



Nagar Palika Parishad Lahar
Income & Expenditure Account for the year ended 31st March, 2020
1-Apr-2019 to 31-Mar-2020

Particulars	Amount (₹)	Particulars	Amount (₹)
स्थाई वेतन सामान्य	11,914,569.00	संपत्ती कर चालू	1,780,772.00
वृत्तिकर	333,912.00	समेकित कर चालू	663,996.00
यात्रा भत्ता	25,676.00	शिक्षा उपकर	143,333.00
बैंक चार्ज	7,173.00	विकास उपकर	143,333.00
एरियर्स राशि स्थाई कर्म	8,622,198.00	अनमीटर चालू	974,918.00
खाता क्र० 6000 से कम की गई राशि	1,000.00	मीटर चालू	54,862.00
स्टेशनरी	111,572.00	टेन्डर फार्म	189,700.00
मुद्रण	48,456.00	आवेदन	6,987.00
डॉक व्यय	3,898.00	प्रमाण पत्र	990.00
निधि से मस्टर्ड कर्म. पी.एफ राशि	14,002,381.00	टी०डी०एफ०	85,500.00
निधि से मस्टर्ड कर्म. पी.एफ पेंल्टी राशि	7,898.00	किराय चालू	504,387.00
टाईप छायाप्रति	233,512.00	विविध	41,478.00
डिजिटल सिग्नेचर	83,744.00	टेंकर विक्री	1,572.00
चरित्र मानदेय	722,893.00	राशन कार्ड	15,082.00
आयकर कर्मचारी कटोत्रा	130,358.00	अमानत जल	750.00
सी०ए०/ऑडिट फीस	77,900.00	अमानत दीगर	42,090.00
कार्टेज क्रय / computer samagri/repair/google space	130,188.00	पार्किंग	103,500.00
रूग्ण वसूल बैंक	725,000.00	प्रतिलिपि	525.00
कुटुम्ब न्यायालय	30,000.00	शिक्षा शुल्क	7,378.00
सलाहकार भत्ता	142,000.00	फार्म विक्री	22,310.00
कलेंडर डायरी	17,360.00	अर्थदण्ड	254,500.00
असंगठित कर्मकार मजूदर फलैक्स वेनर/फार्म कार्य/डाटा एण्ट्री निधि से	11,200.00	हाट वसूली	125.00
मविध्य निधि	3,768,780.00	होर्डिंग टेका	1,037,036.00
टेंट व्यवस्था	1,556,677.00	होद सफाई	16,008.00
नियुक्त कर्मचारी के पेंशन अंशदान	3,835,564.00	लायसेंस	7,337.00
निर्वाचन व्यय	2,629,660.00	वाजार बैठकी	7,000.00
मृत्यु सह उपादान	250,000.00	मुर्दा मवेशी	12,000.00
अवकाश नगदीकरण	841,348.00	हाट वसूली	100.00
वर्डिंग कार्य	700.00	कम वसूल	3,806.00
मुम्नत्री० कन्या विवाह निधि	547,604.00	वस स्टेण्ड सुविधा शुक्ल	163,161.00
सम्बल योजना सर्वेक्षण कार्य निधि से	131,520.00	वुक विक्री	1,155.00
समग्रशिक्षा शुल्क भुगतान निधि	50,000.00	अग्रिम वापसी	41,756.00
राजस्व स्थाई	7,650,033.00	फायर किराया	58,100.00
राजस्व विज्ञापन	295,556.00	भू भाटक	3,451.00
राजस्व पुताई कार्य	50,663.00	भवन अनुज्ञा	1,570,197.00
राजस्व नेशनल लोक अदालत /टेंट/वेनर	20,608.00	नल कनेक्शन	114,165.00
शिक्षा वेतन स्थाई	660,174.00	प्राप्त ब्याज	7,515,165.00
सविद्या स्कूल	177,140.00	अधिक भुगतान	150.00
निधि से मस्टर्ड पी.एन.बी	413,207.00	विधुत कनेक्०	200.00
कायर वाहन दुरिस्ती	199,676.00	मोवाईल टावर	50,000.00
डीजल	720,123.00	साहकारी लाइसेंस	3,345.00
डीजल कायर हे गैस	32,950.00	अनापत्ति	2,875.00
स्टोर मस्टर्ड	2,146,964.00	विवाह पंजीयन	1,500.00
सविद्या	1,176,354.00	निर्यात कर	316,000.00
विधुत सामग्री क्रय	852,216.00	यात्री कर अनुदान	8,739,000.00
विधुत सामग्री न०पा० निधि से मरम्मत	11,481.00	चुंगी अनुदान	98,817,908.00




ऊनीचर निधि से मरम्मत	118,122.00	मुद्रांकन शुल्क	3,031,000.00
		पशु हाठ	8,525.00
स्ट्रीट लाईट देयकों का भुगतान मूभू से	4,094,402.00		
स्ट्रीट लाईट देयकों का भुगतान राज्य वित्त से	5,055,253.00	वैटकी पेटे	500,000.00
विज्ञापत्ती	57,750.00	शौचालय निर्माण अंशदान राशि	187,680.00
मिष्ठान क्रय 15/26	29,960.00	व्यय का आय पर आधिक्य	99,756,729.00
पर्दा/कपड़े थैला क्रय	10,080.00		
विधि संहिता एक्ट क्रय	5,390.00		
मूलभूत से यूटीलिटी वाहन मरम्मत	22,549.00		
निधि से फ्लैक्स वेनर	7,192.00		
निधि से नेट भुगतान निधी से	21,776.00		
जल प्रदाय वेतन स्थाई	3,862,741.00		
मस्टर्ड आई0ओ0बी/आर0आर0बी0	5,325,237.00		
विनियमिति करण	4,956,448.00		
सामग्री न0पा0 निधि से मरम्मत वाहन मरम्मत/पंचर	68,448.00		
सामग्री क्रय न0पा0 निधि से वाहन	26,904.00		
विज्ञापन	26,880.00		
ज0प्र0 स्कोरपियों सर्विस/वाहन बीमा/रजिस्ट्रेशन निधि से	676,538.00		
SCADA निधि से	29,221.00		
बस किराया निधि से	237,333.00		
वाटर सप्लाई संधारण संचालन निधि से	74,174.00		
रैलम विलिचिंग क्रय सामग्री क्रय मूलभूत	195,020.00		
टायर ट्यूब क्रय सामग्री क्रय मूलभूत	187,100.00		
SCADA सामग्री क्रय मूलभूत	5,368,542.00		
वाहन मरम्मत/पंचर/टैंकर मूलभूत	42,406.00		
मशीनरी/मोटर मूलभूत	117,880.00		
नवीन वाटर सप्लाई मूलभूत	94,400.00		
सामग्री क्रय वाटर सप्लाई संधारण संचालन 14 वॉ वित्त	7,343,175.00		
हीजय राज्य वित्त से	252,068.00		
विद्युत देयक राज्य वित्त से चितवा	12,026.00		
विद्युत देयक राज्य वित्त से प्रधानमंत्री आवास	79,958.00		
विद्युत देयक राज्य वित्त से राम सागर	352,264.00		
विद्युत देयक मूलभूत सुविधा शहरी	184,504.00		
विद्युत देयक मूलभूत सुविधा चितवा	10,762.00		
विद्युत देयक मूलभूत सुविधा प्रधानमंत्री आवास	239,185.00		
विद्युत देयक मूलभूत सुविधा राम सागर	834,696.00		
विद्युत देयक 14 वॉ वित्त से चितवा	308,368.00		



विद्युत देयक 14 वॉ वित्त से प्रधानमंत्री आवास	213,160.00		
विद्युत देयक 14 वॉ वित्त से रामसागर	1,125,537.00		
एच टी कनेक्शन विद्युत देयक मूलभूत	4,534,609.00		
एच टी कनेक्शन 14 वॉ वित्त से	14,860,084.00		
अमृत योजना मद से DPR	315,000.00		
रजिस्ट्रेशन फीस अमृत योजना से	22,929.00		
निधि से	14,774.00		
राज्य वित्त से	496,136.00		
सेनीटेशन स्थाई	17,730,652.00		
मस्टर्ड आर.आर. बी. निधि से स्टैट बैंक	834,147.00		
पी.एन. बी. मस्टर्ड	6,912,590.00		
शव वाहन आई0ओ0बी चन्दन मस्टर्ड	191,892.00		
बैंक ऑफ इण्डिया मस्टर्ड	13,085,680.00		
सविदा भुगतान निधि से	4,898,880.00		
विनियमिति करण फायर विग्रेड/स्वच्छता	10,069,216.00		
वाहन मरम्मत पंचर कार्य निधि से	521,500.00		
डीजल मूयू से	3,494,077.00		
आई0ई0सी0 flax banner mudran/ table	400,220.00		
आई0ई0सी0 वाल पेंटिंग	404,860.00		
आई0ई0सी0 स्वच्छता सर्वेक्षण तार फेंसिंग/कपड़े के थैले/ऑडियो रिकार्डिंग	366,791.00		
निधि से स्वच्छता घुरा/नाला/कुआं सफाई कार्य निधि से	18,561.00		
निधि से स्वच्छता वाहन सामग्री क्रय/कन्टे द्यूब निधि से	89,830.00		
निधि से तसला फावडा छाडू डलिया आदि	88,399.00		
निधि से टायर टियूब क्रय	247,825.00		
निधि से स्व. जे.सी.बी किराया	89,600.00		
निधि से विज्ञापन	146,335.00		
निधि चूना क्रय	179.00		
निधि से होर्डिंग्स बोर्ड/स्वीप प्लान	9,520.00		
निधि से पौध क्रय	25,000.00		



निधि से मुनादि कार्य	6,400.00		
निधि से फिनायल कार्य	3,510.00		
निधि से कक्ष पुताई, पर्दा कार्य	27,720.00		
निधि से टाईप छायाप्रति	22,100.00		
फिनायल/मेलाथिन पाउडर/चूना क्रय मूलभूत	101,598.00		
स्व. जे.सी.बी./सूपा किराया मूलभूत	686,120.00		
कसला गेती फावडा आदि सामग्री क्रय मूलभूत	37,229.00		
अलाव कार्य मूलभूत	137,400.00		
टायर ट्यूब क्रय मूलभूत	110,592.00		
बहन मरम्मत मूलभूत	104,383.00		
कन्टेनर पहिया क्रय मूलभूत	57,820.00		
सफाई कार्य मूलभूत	103,996.00		
डस्ट कार्य मूलभूत	970,200.00		
14 वॉ विल्ट से डस्टविन क्रय	2,028,814.00		
चार्ज उद्यान स्थाई वेतन	333,024.00		
लोक निर्माण वेतन स्थाई	2,750,941.00		
लोक निर्माण वेतन अस्थायी	123,444.00		
विज्ञापन	188,465.00		
सी0सी0रोड/ ब्लॉक रोड/मरम्मत कार्य	8,472.00		
मुरम/डस्ट कार्य	8,391.00		
नाला नाली निर्माण एवं लोहे का जाल	2,657.00		
शानशान घाट/बाउन्ड्रीवाल	3,654.00		
वेबसाइट बनाने का कार्य	74,340.00		
मूलभूत मुरम/डस्ट	17,984.00		
मूलभूत कार्यालय क्षत	42,198.00		
आगन वाडी मद	50,819.00		
सडक मरम्मत अनुदान मुरम/डस्ट कार्य	294,086.00		
सौचालय आधार फिडिंग कार्य निधि से	24,780.00		
ग्राम मंत्री आवास योजना आवास योजना /हितग्राही	22,600,000.00		
आवास योजना निधि से टाईप कार्य	24,980.00		
संचित निधि	458,751.00		
निधि से हुडको ऋण किस्त	2,407,141.00		
गुणवत्ता की जांच निधि से	5,524.00		
रेन बसैरा कार्य निधि से	18,242.00		
सम्बल योजना राशि वापसी	6,000,000.00		
PO+CMO लेखा में ब्याज राशि अंतरण	80,385.00		
संचित निधि लेखा में ब्याज राशि अंतरण	149,056.00		
Total	227,003,437.00	Total	227,003,437.00
Date: 21.11.2020		RKRG & ASSOCIATES	
Place : Morena		Chartered Accountants	
			
		CA Rahul Gupta	
		Partner	
		Firm Reg No. 014445C	
		Membership No. 416437	
		UDIN: 20416437AAAABH5864	

निधि से मुनादि कार्य	6,400.00		
निधि से फिनायल कार्य	3,510.00		
निधि से कक्ष पुताई, पर्दा कार्य	27,720.00		
निधि से टाईप छायाप्रति	22,100.00		
फिनायल/मेलाथिन पाउडर/चूना क्रय मूलभूत	101,598.00		
स्व. जे.सी.बी./सूपा किराया मूलभूत	686,120.00		
तसला गेती फावडा आदि सामग्री क्रय मूलभूत	37,229.00		
अलाव कार्य मूलभूत	137,400.00		
टायर ट्यूब क्रय मूलभूत	110,592.00		
वाहन मरम्मत मूलभूत	104,383.00		
कन्टेनर पहिया क्रय मूलभूत	57,820.00		
सफाई कार्य मूलभूत	103,996.00		
डस्ट कार्य मूलभूत	970,200.00		
14 वॉ वित्त से डस्टविन क्रय	2,028,814.00		
पार्क उद्यान स्थाई वेतन	333,024.00		
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लोक निर्माण वेतन अस्थायी	123,444.00		
विज्ञापन	188,465.00		
सी0सी0रोड/ ब्लॉक रोड/मरम्मत कार्य	8,472.00		
मुरम/डस्ट कार्य	8,391.00		
नाला नाली निर्माण एवं लोहे का जाल	2,657.00		
शमशान घाट/बाउन्ड्रीवाल	3,654.00		
वेवसाईट बनाने का कार्य	74,340.00		
मूलभूत मुरम/डस्ट	17,984.00		
मूलभूत कार्यालय क्षत	42,198.00		
आगन वाडी मद	50,819.00		
सडक मरम्मत अनुदान मुरम/डस्ट कार्य	294,086.00		
शौचालय आधार फिडिंग कार्य निधि से	24,780.00		
प्रधान मंत्री आवास योजना आवास योजना /हितग्राही	22,600,000.00		
आवास योजना निधि से टाईप कार्य	24,980.00		
संचित निधि	458,751.00		
निधि से हुडको ऋण किश्त	2,407,141.00		
गुणवत्ता की जांच निधि से	5,524.00		
रेन बसैरा कार्य निधि से	18,242.00		
सम्बल योजना राशि वापसी	6,000,000.00		
PO+CMO लेखा में ब्याज राशि अंतरण	80,385.00		
संचित निधि लेखा में ब्याज राशि अंतरण	149,056.00		
Total	227,003,437.00	Total	227,003,437.00
Date:21.11.2020	RKRG & ASSOCIATES		
Place :Morena	Chartered Accountants		
			
	CA Rahul Gupta		
	Partner		
	Firm Reg No.014445C		
	Membership No.416437		
	UDIN:20416437AAAABH5864		

Nagar Palika Parishad Datia
Cash Flow Summary
1-Apr-2019 to 31-Mar-2020

Inflow	Amount (₹)
Opening balance Bank	347,420,397.00
Current Liabilities	225,974,970.00
Direct Incomes (Income (Direct))	127,246,708.00
Total	700,642,075.00
Outflow	
Fixed Assets	110,189,115.00
Direct Expenses (Expenses (Direct))	227,003,437.00
Total	337,192,552.00
Nett Inflow:	363,449,523.00



NAME OF ULB: NAGAR PALIKA PARISHAD DATIA						
NAME OF AUDITOR: RKR & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	1,654,853.00	1,780,772.00	7.61%	Increase in collection but not up to the Mark	Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.
(ii)	समेकित कर	1,004,588.00	663,996.00	-33.90%	Decrease in collection Shows no efforts are made for Collection	Bifucation Should be done Properly.
(iii)	नगरीय विकास उपकर	95,804.00	143,333.00	49.61%	Increase in collection but not up to the Mark	Bifucation Should be done Properly.
(iv)	शिक्षा उपकर	95,562.00	143,333.00	49.95%	Increase in collection but not up to the Mark	Bifucation Should be done Properly.
	कुल योग	2,850,807.00	2,731,434.00			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	586,209.00	603,965.00	3.03%	Increase in Collection shows good effort during the year but only Rent is collected arrear should also be collected.	Constructed Shops and Property should be given on rent through Auction.
(ii)	जल उपभोक्ता प्रभार	826,890.00	1,029,780.00	24.54%	Increase in collection but not up to the Mark connections are more.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	No such collection made during the year.	President in Council should introduce such Tax.
(iv)	अन्य कर/शुल्क	13,545,413.00	11,789,941.00	-12.96%	Decrease in Collection of Other tax & Revenue Shows less efforts are Made for Collection. But there is drastic change which shows that there may be Mistake in Bifurcation of Income Head.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
	कुल योग	14,958,512.00	13,423,686.00			
	महा योग	17,809,319.00	16,155,120.00			



NAME OF ULB: NAGAR PALIKA PARISHAD DATIA						
NAME OF AUDITOR: RKRG & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping				Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MP/MAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis.
5	Audit of Tenders/Bids				Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
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. Only Schemes registers are Maintained by ULB.	Loan and Grant wise Register should be maintained by mentioning Expenditure Incurred from Particular Grant.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another				No Such Incidences are Found During the Audit.	



NAME OF U.L.B.: NAGAR PALIKA PARISHAD DATTA
NAME OF AUDITOR: RKRG & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts			
8	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 grants etc.	(a) 227,003,437.00	16,155,120.00	1405.15%	Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & interest & fees & Charges.	
		Capital Expenditure	Total Expenditure			
	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	110,189,115.00	337,192,552.00	32.68%		
9	Whether all the Temporary Advances have been fully recovered or not.				Temporary Advances are not given to staff During the year.	Advances Register Should be Maintained, if given.
10	Whether Bank Reconciliation Statements is being regularly Prepared.				No such Bank Reconciliation prepared by ULB.	Bank Reconciliation Should be Prepared on Monthly Basis. Such instructions are also given by UADD.

Date: 21.11.2020
Place: Morena

RKRG & ASSOCIATES
Chartered Accountants

CA Rahul Gupta
Partner

Firm Reg No. 014445C
Membership No. 416437
UIDIN: 20416437/AAAAABH5864



Division	District	ULB Name	Revenue Expenditure				Capital Expenditure			Total Expenditure	
			Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment		Other
Gwalior-Chambal	Datla	Datla	123,370,178.00	26,501,298.00	59,779,856.00	1,444,285.00	14,944,964.00	109,684,915.00	962,856.00	504,200.00	337,192,552.00

