

# AAL & ASSOCIATES

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## AUDIT REPORT FOR FY 2021-22 NAGAR PARISHAD DIKEN

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit of NAGAR PARISHAD DIKEN.

We have examined the receipt & payment account for the year ended on 31<sup>st</sup> March 2022, attached herewith, of NAGAR PARISHAD DIKEN. With regards to the Audit and our scope of work.

We have followed the generally accepted audit standards during the conduct of our audit.

This report shall be read with the attached annexures.

During the conduct of our audit we mark following observation/comments

We certify that the receipt & payment Account are in agreement with the books of account maintained at the office of Nagar Parishad.

We report the following observations/discrepancies/inconsistencies:

- 1.) ULBs has been preparing cash book on receipt/payment basis on single entry system, we suggest that accrual basis of accounting should be followed on double entry basis.
- 2.) Proper grant wise cost centre should be maintained so that proper utilisation of fund for specific purpose can be ascertained.
- 3.) Balance sheet of the ULBs shall be prepared to ascertain the actual financial position of the ULB.
- 4.) SAP must be integrated and used for accounts finalisation, as all the entries are made on daily basis.

Subject to above-

In our opinion, proper books of accounts have been maintained by the ULB to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above annexure give a true and fair view of the receipts and payments account of the NAGAR PARISHAD DIKEN for the year ended on as at 31<sup>st</sup> March 2022.

DATE: 26/12/2022

PLACE: DIKEN

UDIN: 23418861 B6VV 69 6823

AAL AND ASSOCIATES  
CHARTERED ACCOUNTANTS

ERN:016977C

CA AMIT AGRAWAL  
418861

प्रमाणित किया जाता है  
कि प्रमाणित किया गया है (प्र.प्र.)

Name of ULB - Nagar Parishad Diken
Name of Auditor - AAL AND ASSOCIATES

S.NO	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2021-22 and details of various sources has been reported in receipt & payment account.	<p>1. Decline in revenue collection is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some 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.</p> <p>2. Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.</p>
		He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money received is duly deposited in respective bank account.	The counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue /tax collector / office directly deposits the amount collected with main cashier at the cash counter, who in turn deposits this amount directly to bank account.	
		Percentage of revenue collection increases/decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith (annexure-A).	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during bank holidays.	
		The entries in cash book shall be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	
		The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets.	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.	<p>3. 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.</p>
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	Interest income is recorded in cash book on cash basis instead of accrual basis due to which correct interest income is not reflected in financial statements.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner /cmo.	Investment are made at market rate prevailing in bank.	


  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद, डीकेन (म.प्र.)



Audit of expenditure	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the FY 2021-22.	<p>1. On the note sheet the CMO and the president should put their official seal with the signature. 2. whenever the signature of a witness is taken the details of witness like the name address should be mentioned. 3. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ chief accountant. 4. Budget head in vouchers should be properly mentioned.</p>
	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	The entries in cash book have been verified from relevant vouchers but some bills are not available with the details.	
	He should also check monthly balances of the cash book and guide the accountant to rectify errors if any	The monthly balances of cashbook were checked and the errors were rectified.	
	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	There is no such bifurcation of expenses the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not	
	He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India/ state government.	<p>The expenditure were checked on sample basis as all the expense and construction files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for following observations:</p> <ol style="list-style-type: none"> <li>1. There were no pre/post photographs of the construction sites in the files.</li> <li>2. In most of the vouchers budget head was not mentioned.</li> <li>3. In most of the vouchers seal of the required authority was not present.</li> </ol>	
	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 observed that all the expenditure 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 although the CMO and the president should put their official seal with their signatures as in most of the vouchers the official seal was not found.	
	All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of commissioner /CMO.	During the course of audit by applying sample test check basis , we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	
	The auditor shall be responsible for verification of scheme project wise utilization certificates (UC).	No utilization certificate has been provided to verify the same.	
	The auditor shall verify that all the temporary advances have been fully recovered.	As per observations there were no advances given by ULB during the period of the audit.	


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नगर परिषद, डोकेन (स.प्र.)

3	Audit of book keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observations are mentioned in below points.	1. The books of accounts should be maintained in double entry accounting system. 2. Fixed asset register should be maintained by ULB.
		He shall verify that all books of account and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of commissioner / cmo	The books of accounts are being maintained in single entry accounting system.	
		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 information and explanation given to us there were no advances given by ULB during the period under audit.	
		The auditor shall verify that all temporary advances have been fully recovered.	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement ( BRS) shall be verified from the records of ULB and the bank concerned.	The bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found.	
		He shall be responsible for verifying the entries in the grant register the receipt and payments of grants shall be duly verified from the	We have verified the account so receipts and payments for the grant received and utilized during the year . Details have been mentioned in audit of grants and loans.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner / cmo.	We observed that the ULB does not maintains the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund.	The project fund has been reconciled with the receipts and payments no major irregularity found.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	We have verified the Fixed Deposits as well as Term deposits and our observations are mentioned in below points.	Idle funds should be invested in mutual funds, as they provide better returns against any other form of investment.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	We observed that the ULB maintains proper record of FDRs. As per the explanation provided to us the FDRs are kept on auto renewal.	
		The cases where FDR/TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner / cmo.	The interest are kept on auto renewal so the latest rates of interest are not known, also as reported above the interest income are duly recorded in the books of accounts.	

  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद्, डोकेन (स.प्र.)





The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited tenders/bids invited by the ULB during the FY 2021-22 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points.	<div>1. More competitive tendering processes should be implemented. 2. The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3. The tenders should be allotted after proper checking of documents.</div> <div>✓</div>
He shall check whether competitive tendering procedures are followed for all bids.	We have checked the tender files on sample basis, most of the files were in accordance with the directives except for instances mentioned below: 1. In the tender details provided to us in some files bidder details are missing. 2. We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	
He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
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.		

  
**मुख्य नगरपालिका अधिकारी**  
**नगर परिषद, डीकेन (म.प्र.)**

6	Audit of Grants and Loans	<p>The auditor is responsible for audit of grants given by Central Government and its utilization.</p> <p>He is responsible for audit of grants received from State Government and its utilization</p>	<p>On verification of records and communication with the management we found that the grant is being received by the central and state government. During audit we found that the document showing grant received in Chungi Kshati Puri differ from the amount in Receipts and payments and on communicating with the management we were informed that the difference is due to the deduction made by the authority. Grant sheet is attached as per Annexure-B.</p>	
	<p>He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.</p>		<p>As per the information and explanation provided to us there were no physical infrastructures created during the year.</p>	<p>1. More and more assets should be created for the welfare of the people as well as for generating more revenue.</p>
			<p>Since letter acknowledging grant given by government was not available with Nagar Parishad and proper classification was not made of Capital &amp; Revenue receipts and expenses, we are unable to comment upon the incidence relating to diversion of funds from capital/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another.</p> <p>A Separate Sheet of Grants received from various sources, in which some are mentioned with name of grant provider and some are mentioned with name of head/item, is prepared and attached as per Annexure-B. This sheet must also append with classification of receipt in capital or revenue nature</p>	
7	Incidence relating to diversion of funds	<p>The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another</p>		

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नगर परिषद्, डीकेन (न.प्र.)

8	Whether all the temporary advances have been fully recovered or not	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 information and explanation given to us there were no advances given by ULB during the period under audit.	
9	Whether the bank reconciliation statement have been regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found but seprate BRS are formed for some schemes which are not a part of Receipts and payments.	Bank reconciliation statement should be regularly prepared. 

  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद्, धौलेगंज (स.म.)



NAGAR PARISHAD DIKEN  
Madhya Pradesh  
Receipts and Payments for the year ended  
1-April-2021 to 31-March-2022

Receipts	Amount (RS.)	Payments	Amount (RS.)
Opening Balance		<b>Indirect Expenses</b>	
Bank Accounts		Normal Administration:	
CO bank-0017	77,768.00	Salary	1,496,553.00
CO bank-0769	5,241,152.00	Arrear payment	63,058.00
		Aaksimakta	89,653.20
Si bank	-	Travelling Allowances	25,392.00
Central MP Gramin Bank-2417	-	Stationary	60,325.00
Indian bank-1296	-	Vehicle Allowance	1,500.00
Central Bank of India-1446	-		
State Bank of India-605	1,035.00	E-governance, computer, furniture repair	86,917.95
State Bank of India-274	346.00	Samudhayik Sangthak vetan	135,000.00
		Daily Vetan Sthapana	684,897.00
Post Office	1,006.00		
Post Office	1,005.00	<b>Adhyashk Up-adhyashk:</b>	
Chhota Narmda Bank	220.00	Adhayash Parshad Allowances	-
Chhota Shakari Bank	905.00	Metting Allowances	-
State Bank of India Jawad	2,534.00	<b>Rajsav Sangrahan:</b>	
		Salary	482,226.00
Sh in hand	50,000.00	Arrear	12,096.00
		Travelling allowances	9,359.00
		Daily Vetan Sthapana	312,040.00
		HRA	50.00
		Aaksimakta	41,860.00
		Stationary	33,550.00
		E-governance, computer, furniture repair	18,505.61
		Vehicle Allowance	550.00
		<b>Sarvajanik Suraksha:</b>	
Direct Incomes		Salary	196,812.00
		Other (beema vyay)	48,400.00
		Disel charge	-
		Aaksimakta	29,307.95
		Arrear payment	-
mpiti kar- Old year	151,761.00		
mpiti kar- Current year	1,638,320.00	<b>Prakash vaiwastha:</b>	
lungi kshati Puri	12,723,141.00	Aaksimakta	63,840.00
		Sthayi Karmi Vetan	5,860.00
mekit kar- Old year	119,923.00	Daily Vetan Sthapana	143,524.00
mekit kar - Current year	171,480.00	Prakash vaiwastha samagri	781,260.65
essenger tax	231,000.00	Electricity Bill	1,030,767.91
		Line Shift	310,368.65
		Other vyay (pipe, poie)	1,955,565.00
azar bhetak shulka	17,990.00	<b>Janswashta and suvidha:</b>	
Development Tax- Old year	68,762.00	Salary	583,265.00
Development Tax- Current year	608,040.00	Arrear payment	14,989.00
Others	10.00	Grade Pay	79,377.00
varani From	1,475.00	Travelling allowances	-
urcharge	20,644.00	Akasimakta	155,575.00
Education Tax- Current year	608,304.00	Daily Vetan Sthapana	605,278.00
Education Tax- Old year	68,365.00	Stationary	-
Watch Bharat Abhiyan - Old year	56,160.00	Repairing	1,123,598.87
Watch Bharat Abhiyan - Current year	146,640.00	Filter pipe	131,614.00
		Tanker Generator Repair	39,340.00
House/Shop rent- Old year	-	New activity pipe line, handpump, etc	145,956.00
House/Shop rent- Current year	7,200.00	Electricity expenses	2,525,446.82
Amudhaik Bhawan Rent	3,300.00	<b>Cleaning Expenses:</b>	
numi vikraya	4,356,813.00	Salary	3,499,150.00
Others	10.00	Arrear payment	53,449.00
amantran fees	21,489.00	Travelling allowances	300.00
Old material sales	-	Daily Vetan Sthapana	598,767.00
Premium charged	885,318.00	Stationary	4,500.00

मुख्य नगरपालिका/अधिकारी  
नगर परिषद, डीकेन (म.प्र.)



7th watan	
Vikray	2,100.00
man shulk	266,358.00
ud pump Cleaning Shulk	8,400.00
Vitt Ayyog	4,961,000.00
ubhuth Suvidha	1,869,000.00
ad maintainance	1,272,000.00
ants from State Finance Commission	860,000.00
atch Bharat Mission	-
M Sahari Adhoshanrachna Vikas yojana	800,000.00
shesh nidhi Grant	-
nd Construction	-
dhayak Nidhi Sahayata	449,690.00
M Sambal Yojna antyeshti Sahayata	-
M Sambal yojna anugrah Sahayata	-
rona Hetu	150,000.00
DRF	3,884,000.00
Water Supply Receivables- Old year	86,850.00
Water Supply Receivables- Current year	707,870.00
Water Tanker	33,200.00
Water tax vividh	57,990.00
Water tax chori	-
ael sayojan	5,000.00
ther surcharge	79,800.00
udrank Shulk	64,000.00
ther charges	14,086.00
armchari Aawas	22,919.00
pplication Certificate	37,932.00
Marriage Certificate	532.00
atyapratilipi shulk	387.00
ramik Navikaran	1,365.00
oling Anumiti	-
ease rent shulk	-
.5% of Registry charge	235.00
egistration Fine & Penalty Fees	1,500.00
leaning Fine	500.00
Other Penalty & Fine (Corona)	36,660.00
laksha knavish shulk	-
death Certificate	830.00
Other Ambulance & bhubhatak	3,805.00
ation card Shulk	-
ender form Shulk	168,000.00
nterest income	22,437.00
mployee P.K. Nidhi	-
HSDP KIST	132,000.00
Other SBI	14,980.00
Bank Fail Transaction	-
Bank sinantaran	3,850,000.00
Audit Income	-
Quotation	1,558,297.00

E-governance, Computer, repair	
Akasimakta	33,909.65
Garbage collector	1,665,800.00
Cleaning materials	485,903.22
Insectkiller, fooging etc	2,173,392.87
Disel charge	728,165.00
Vehicle bema, repairs etc	474,644.56
Garden maintainance	738,486.61
Compost	102,472.65
Swatchta Sarvakshan people awareness expenses	424,418.00
Toilet development	797,800.00
Public toilet maintenance	936,831.65
Covid-19	276,082.65
<b>Lok Nirman:</b>	
Salary	205,161.00
Grade pay	-
Arrear payment	30,092.00
Vehicle Allowance	100.00
Medical Allowance	72.00
Travelling allowances	10,279.00
Akasimakta	105,600.00
E-governance, Computer, repair	-
Shop Construction	841,460.65
Samudhayik Bhawan Construction	471,920.15
Samudhayik Bhawan Repairs	-
Karyalay Bhawan Construction and repairs	77,345.00
Road, sewage maintainance	-
New road construction	2,146,954.26
MRF and fikal salaj	62,873.00
Katcha road	627,528.00
Pipe line expansion	-
NDRF	3,436,274.83
CM Sahari Adhoshanrachna vikas work	1,850,764.00
Pond Construction	1,468,354.30
Filter pipe	-
<b>Public Education:</b>	
Library, papers etc	239,698.86
Advertisement	104,637.10
<b>Other Expenses:</b>	
Dussehra festival	72,048.26
National day expenses	8,500.00
Swagat Sarkar, sakshiya jan kalyani yojna expenses	20,630.91
Legal Expenses	21,002.65
Audit/advisory fees	76,300.00
Future nidhi, inflation allowance	270,050.00
Telephone, internet monthly expenses	24,216.25
Postage vyay	-
Other public benefit expenses	980.00
Pension 10% ansdaan	148,600.00
Employee loan	403,831.00
7th vatan bhukhand samayojan	-
Vith kar	-
Other expenses	52,468.75

मुख्य नगरपालिका अधिकारी  
नगर परिषद, डीकेन (प्र.प्र.)

		Retirement Benefits	3,947,857.00	
		Sanchitnidhi 5%	628,388.00	
		<b>Extraordinary:</b>		
		Bank charges		
		Others	3,348.99	
		nikshap aamanat wapsi	59.00	
		bank sinantaran	971,011.30	
		bank smayojan	2,850,005.61	
		Sambal Yojna Expenses		
		SD Return		
		Rashi sinantaran		
		Income Tax	-	
		GST	-	
		Labour Tax	63,003.95	
		<b>Closing Bank</b>		
		UCO Bank-0017	80,106.94	946672
		SBI bank-0769	357,235.77	
		AU bank	96,992.00	
		Cash in hand	412,337.00	
<b>TOTAL</b>		<b>48705839.00</b>		<b>48705839.00</b>

ate - 26.12.2022

ace- Diken

CHIN- 28418861 BGVV 96823

For & on behalf of  
AAL AND ASSOCIATES  
Chartered Accountants  
FRN: 0016977C

CA AMIT AGRAWAL  
Membership - 418861

मुख्य नगरपालिका अधिकारी  
नगर परिषद, डीकेन (म.प्र.)



Name of ULB - Nagar Parishad Diken
Name of Auditor - AAL AND ASSOCIATES

Sr. No.	Parameters	Description						Observation in Brief	Suggestions
1 Audit of Revenue								1) The data reveals that the budgets estimated of income are esitmates on higher side 2) If we compare with the budgeted figure the realisations of income is approximately 60% whereas when we compare the same with past year actual income, the growth is positive.	1) Proper control should be established to recover outstanding amount. 2) Dedicated staff specifically for this work should be assigned and camp may be organized. 3) Budgeted income should be estimated on the basis of actual past income collections. 4) ULB should impose strict penalties and legal actions to improve past collections.
राजस्व कर वसूली		Receipts in Rs.							
		Year 2020-21	Budgeted 2021-22	Year 2021-22	Budgeted % Comparison	% of Growth			
i	सम्पत्ति कर	1700566	2452098	1790081	73.00	5.26			
ii	समौकित कर	276902	908526	291403	32.07	5.24			
iii	नगरीय विकास उपकर	622642	1020792	676767	66.30	8.69			
iv	शिक्षा उपकर	623529	1017513	676669	66.50	8.52			
	कुल योग	32,23,639.00	5398929	3434920					
गैर राजस्व वसूली									
i	भवन भूमि किराया	21600	9600	7200	75.00	-			
ii	जल उपभोक्ता प्रभार	805400	947880	795460	83.92	(1.23)			
	कुल योग	8,27,000.00	957480	802660	83.83	(2.94)			
	महा योग	40,50,639.00	6356409	4237580	66.67	4.62			

मुख्य नगरपालिका अधिकारी  
नगर परिषद्, डिकेन (अ.प्र.)

नगर परिषद् - डीकेन, जिला नीमच (म.प्र.)  
वर्ष 2022 - 23 में प्राप्त अनुदान एवं व्यय की जानकारी

Annexure-B  
Govt. Grant

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	योग	व्यय राशि	शेष राशि
1	चुंगी क्षति पूर्ति	0	12723141	12723141	12723141	0
2	मूलभूत सुविधा	0	1869000	1869000	1869000	0
3	राज्य वित्त	0	860000	860000	860000	0
4	सड़क मरमत अनुरक्षण	0	1272000	1272000	1272000	0
5	यात्री कर	0	231000	231000	231000	0
6	14 वा वित्त आयोग	0	0	0	0	0
7	15 वा वित्त आयोग	965118	4961000	5926118	5926118	0
8	मुद्रांक शुल्क	0	64000	64000	64000	0
9	जन कल्याणकारी	0	0	0	0	0
10	जनभागीदारी योजना	0	0	0	0	0
11	विशेष निधि	0	0	0	0	0
12	विधायक निधि	700000	449690	1149690	777281	372409
13	स्वच्छ भारत मिशन	400000	0	400000	400000	0
14	संसद निधि	0	0	0	0	0
15	सुचना सम्प्रेषण	0	0	0	0	0
16	एसडीआरएफ	3884000	0	3884000	3410188	473812
17	मुख्यामंत्री अधोसरचना विकास कार्य	3230920	800000	4030920	3030920	1000000
	<b>योग</b>	<b>9180038</b>	<b>23229831</b>	<b>32409869</b>	<b>30563648</b>	<b>1846221</b>


ये अनुदान पत्र हमें नगर परिषद से प्राप्त हुआ है

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद्, डीकेन (म.प्र.)



**NAGAR PARISHAD DIKEN**  
**RECONCILIATION STATEMENT AND MAIN LEKHAPAL CASH BOOK AS ON 31.03.2022**

Date	Particular	Amount
	Main Cash Book Balance as on 31.03.2022	946671.71
	Less: Investments taken in Main cash book	0.00
	Bank Balance as per Bank Statement as on 31.03.2022	946671.71

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद्, डिकेन (न.प्र.)