कार्यालय नगर परिषद सरवानिया महाराज,जिला–नीमच (म.प्र.)

फोन 07420–299481,Email – cmosarwaniya@mpurban.gov.in

क्रमांक–2634/ 2022 सरवानिया महाराज दिनांक–28/12/2022

प्रति,

अपर आयुक्त महोदय
नगरीय प्रशासन एंव विकास विभाग
भोपाल

विषय :– नगरीय निकायो के सीए द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2021–22 प्रेषित करने के सम्बध मे।

सन्दर्भ :– श्रीमान का पत्र क्रमांक /आडिट/लेखा शाखा–4 (क) 265/20170 भोपाल दिनांक 23.11.2022

महोदय,

उपरोक्त विषय एंव सन्दर्भ में निवेदन है, कि नगरीय निकाय सरवानिया महाराज के वित्तीय वर्ष 2021–22 के लेखाओ की संपरीक्षा सीए से कराई जाकर आडिट रिपोर्ट श्रीमान की और प्रेषित है।

संलग्न :– सीए रिपोर्ट

मुख्य नगरपालिका अधिकारी
नगर परिषद, सरवानिया महाराज

पृ. क्रमांक 2635 /2022 सरवानिया महाराज दिनांक 28/12/2022

प्रतिलिपी ,

1. संयुक्त संचालक महोदय नगरीय प्रशासन एंव विकास उज्जैन की और।

मुख्य नगरपालिका अधिकारी
नगर परिषद, सरवानिया महाराज

AUDIT REPORT

F.Y. 2021-22

NAGAR PARISHAD

SARWANIA MAHARAJ

DISTRICT: NEEMUCH (M.P.)

Prepared By:

Sandeep Surendra Jain & Co.
Chartered Accountants
M. No. 8989411150
Email: canayanjain@rediffmail.com

SANDEEP SURENDRA JAIN & CO.
Chartered Accountants

25, Shanti Niketan,
Nai Abadi, Road No.1,
Near Sanjay Gandhi Udhyan,
Mandsaur 458001 (M.P.)
Mobile No. 8989411150
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अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद – **सरवानिया महाराज** जिला नीमच (मध्य प्रदेश) का वित्तीय वर्ष 2021-22 का वितीय अंकेक्षण कार्य पूर्ण किया गया है। अंकेक्षण के दौरान हमारे द्वारा संचनालाय, नगरीय प्रशासन एवं विकास भोपाल (मध्य प्रदेश) द्वारा प्रतिपादन निर्देशों/परिपत्रों एवं अधिनियम का पालन किया गया है।

हमारे द्वारा नगर परिषद के 1 अप्रैल 2021 से 31 मार्च 2022 तक के समस्त अभिलेखों/प्रपत्रो आदि का निरिक्षण किया गया है । परिषद द्वारा उपलब्ध कराए गए अभिलेखों के आधार पर हमारे द्वारा प्राप्ति एवं भुगतान खाता तैयार कर इस प्रतिवेदन के साथ के सलंग्र किया जा रहा है।

हमारे द्वारा अंकेक्षण के दौरान उन मानकों का प्रतिपालन किया गया है जिन्हें सामान्यता भारत में मान्य कियां जाता है और जो संस्था के वित्तीय स्थिति का आकलन करते हेतु अनिवार्य है ।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियों एवं अनियमितताएं पाई गई है हमने उन पर परिषद एवं अधिकारियों के विचार विमर्श किया है जो अनियमितताए के संचालन के समक्ष प्रस्तुत करने योग्य है हम उन्हें इस प्रतिवेदन के साथ अंकेक्षण आक्षेप के रूप में सलग्ररह कर रहे हैं ।

वास्ते: संदीप सुरेंद्र जैन एंड कंपनी

चार्टर्ड अकाउंटेंट

दिनांक: 10/10/2022

स्थान: सरवानिया महाराज

UDIN: 22429918BFBLEL4473

Sandeep Surendra Jain & Co.

Nayan

Partner

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

CA नयन जैन

M. No. 429918

SANDEEP SURENDRA JAIN & CO.
Chartered Accountants

25, Shanti Niketan,
Nai Abadi, Road No.1,
Near Sanjay Gandhi Udhyan,
Mandsaur 458001 (M.P.)
Mobile No. 8989411150
Email: canayanjain@rediffmail.com

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SARWANIA MAHARAJ NAGAR PARISHAD

We have examined the Receipt & Payment Account for the year ended on 31st March 2022, attached herewith, of Nagar Parishad with regards to the Audit, we have made the following observation:

- We certify that the Receipt and Payment account, books of account maintained at the office of Nagar Parishad, Sarwania Maharaj.
- The observation/ discrepancies/ inconsistencies observed in the scope of audit have been detailed out in Audit Report.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to the previous year is given in **Annexure-A**.
- We report the following observations/ suggestions in the audit report.
- Subject to above-
  I. We have obtained on the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit;
  II. In our opinion, proper books of accounts have been kept by them above named Entity so far as it appears from the examination of the books.
  III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes there on attached in the report gives true and fair of the Receipt & Payment Account of Nagar Parishad, Sarwania Maharaj for the year ended 31st March 2022.

Place: Sarwania Maharaj
Date: 10/10/2022
UDIN: 22429918BFBLEL4473

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

For: Sandeep Surendra Jain & Co.
Chartered Accountants

Sandeep Surendra Jain & Co.
Nayan
Partner

CA Nayan Jain
(Partner)
M. NO. 429918
FRN. 010172C

NAGAR PARISHAD, SARWANIA MAHARAJ

Madhya Pradesh

Receipts and Payments for the year ended

1-Apr-2021 to 31-Mar-2022

Receipts	Amount (Rs.)		Payments	Amount (Rs.)	
Opening Balance			**Indirect Expenses**		**26838289.96**
Cash in Hand		**8.00**	Salaries & Wages Payable	7971853.00	
			Other Administrative Expenses	351361.00	
Bank Accounts		**15036229.85**	Bank Charges	752.96	
Indian Bank (Allahabad Bank) 7425	2022497.00		Electricity Expenses Payable	1938062.00	
AU Small Finance Bank 0691	83483.00		CM Adhosanrachna 3rd Phase	98500.00	
State Bank of India 0944	12641980.70		SDRF	98500.00	
UCO Bank 8569	288269.15		Creditors	4524815.00	
			NPS	189792.00	
FD's		**1000000.00**	Power & Fuel- Water Works	1775825.00	
AU Small Finance Bank 0993/1	1000000.00		Power & Fuel- Street Lighting	943363.00	
			Power & Fuel- Swasth Shakha	3380780.00	
Indirect Incomes		**25731844.00**	Power & Fuel- Covid 19 Expenses	778515.00	
Mutation Fees	27210.00		Repair & Maintainance- Infrastructure Assets	1422729.00	
Advertisement Fees	25200.00		Repair & Maintainance- Vehicles	698630.00	
Delay Fees	7950.00		Repair & Maintainance- Other Equipments	433038.00	
Road Cutting Charges	8900.00		Income Tax Payable	54030.00	
Basic Minimum Programme	1583000.00		GST	138767.00	
Application Fees	27316.00		Publicity Expenses	143010.00	
Miscellaneous Fees	720147.00		Insurance Expenses	101883.00	
Bhawan Rent	2200.00		Telephone Expenses Payable	18872.00	
Swachta Prabhar	420570.00		Printing & Stationery	251176.00	
Nal Connection	25000.00		Fuel, Petrol & Diesel of Own Vehicles	768066.00	
Rent- Old Year	10368.00		Legal Fees	67200.00	
Vikash Shulk	319420.00		Audit Fees	168400.00	
Property Tax- Old Year	45467.00		Advertisement Expenses	235616.00	
Property Tax- Current Year	100062.00		Election Expenses	2810.00	
Samekit Tax- Old Year	72840.00		Own Programme Expenses	281944.00	
Samekit Tax- Current Year	71160.00				

मुख्य नगरपालिका अधिकारी

नगर परिषद सरवानिया महाराज(म.प्र.)

Sandeep Surendra Jain & Co.

Partner

Development Tax- Old Year	17481.00		**New FD**		**7150000.00**
Development Tax- Current Year	30731.00		UCO Bank 5346	1900000.00	
Education Tax- Old Year	1592.00		AU Small Finance Bank 7158/1	5250000.00	
Education Tax- Current Year	2148.00				
Water Supply- Old Year	325416.00		**Closing Balance**		
Water Supply- Current Year	428117.00		**Bank Accounts**		**6779791.89**
Water Supply- Others	91051.00		Indian Bank (Allahabad Bank) 7425	151000.00	
Mudrank Shulk	2771338.00		AU Small Finance Bank 0691	276472.00	
Octroi Compensation	6978307.00		State Bank of India 0944	6291951.70	
Rent from Markets	94640.00		UCO Bank 8569	60368.19	
Ambulance Rent	2100.00				
Agreement Fees	76771.00		**FD's**		**1000000.00**
Contractors/Suppliers	6000.00		AU Small Finance Bank 0993/1	1000000.00	
Covid 19	16820.00				
Covid 19 Grant	150000.00				
CM Patta Yojna	68158.00				
Septik Tank Cleaning Charges	3000.00				
Supply of Water Tanker Charges	2500.00				
CM Adhosanrachna Vikas Yojna	600000.00				
Sale of Tender Papers	251000.00				
Interest Income	246864.00				
15th Vitt Aayog	3547000.00				
State Finance Commission Grant	727000.00				
Road Dovelopment Grant	1077000.00				
Other Grants	200000.00				
SDRF	4550000.00				
		41768081.85			**41768081.85**

मुख्य नगरपालिका अधिकारी
नगर परिषद सरवानिया महाराज(म.प्र.)

Sandeep Surendra Jain & Co.
Nayan
Partner

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

Name of ULB - Nagar Parishad, Sarwania Maharaj
Name of Auditor - Sandeep Surendra Jain & Co.

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.	1) Actual Collection of Various taxes are less than the budgeted amount 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 and also penalty for late submission of such taxes, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.
		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/ officer directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account.	
		Percentage of revenue collection increases\ decreases 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 here with 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.	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.
		The Auditor shall verify that the advances have been received.	As per books there were some advances received during the year.	
		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 full revenue recovery were not met. Also the sheet of revenue recovery as provided by the ULB does not match with the figures stated in the Receipt & Payment Account.	
		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 accural 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 (if any) are made at rate prevailing in bank.	

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज(म.प्र.)

Sandeep Surendra Jain & Co.

Partner

2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municiaplity using sample test check basis during the FY 2021-22.	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) Purchase of goods/services should be from supplier registered under GST.
		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.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	The monthly balances of cash book 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.	We have sample checked the fund allocation, records are properly maintained showing the funds allocated and it was observed that in some cases grant payment was made in excess of funds allocated.	
		He shall also verify that the expenditure is in accordance with the guidelines, directives, acts and rules issued by government of India/ state government.	We have verified the expenditure on sample test basis and not observed any deviation.	
		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.	4) The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 5) Budget head in vouchers should be properly mentioned.
		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 temporary advances given by ULB during the period of the audit.	

मुख्य नगरपालिका अधिका
नगर परिषद् सरवानिया महाराज(म.प्र.)

Sandeep Surendra Jain & Co.

Partner

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.	
		He shall verify that all the 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 maintained as in single entry system of accounting. Errors identified and were duly rectified.	
		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 the 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 discrepany were found. We have found that there were no bank accounts have been closed during the year.	
		He shall be responsible for verifying the entries in the grant register. The receipt and payments of grants shall be duly verified from the entries in the cash book.	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. Also ULB maintains separate cash book for Sanchit Nidhi, so we also not shown the balances in Receipt & Payment Account.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner\ cmo.	We have verifed the fixed asset register and no discrepancies have been found.	
		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 audit of all fixed deposit and term deposit.	We have verified the Fixed Deposits as well as Term Deposits, and we also mentioned the details of new created & matured FDR's in R&P. The FDR details are given below:- 1) AU Small Finance Bank 1931232212930993/1- Rs. 1000000/- 2) UCO Bank 10920310015346- Rs. 1900000/- 3) AU Small Finance Bank 2131232217597158/1- Rs. 5250000/-	1) 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 FDR/ TDR 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 सरवानिया महाराज (म.प्र.)

Sandeep Surendra Jain & Co.

Partner

5	Audit of Tender	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.	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, as we stated some cases where tenders were allotted to contractors who didn't provided mandatory documents.
		He shall check whether competitive tendering procedures are followed for all bids.	We found that competitive tendering procedures are being followed by the municipality.	
		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.		
6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We have audited various grants received from the central/ state government during the year covered under audit. Details of grant received under various head as provided to us by ULB have been attached as per Annexure-B.	1) Refer Details of Grants Released & Utilized during audit. 2) More and more assets should be created for the welfare of the people as well as for generating more revenue.
		He is responsible for audit of grants received from State Government and it's utilization.		
		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 or not. He shall also comment on the possible reasons for non generation of revenue.	There were no loans availed for physical infrastructure & for any other purpose by the ULB.	
7	Incidence relating to diversion of funds	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.	On Sample Test Check basis of the records, we didn't find any diversion of fund from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another.	

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Sandeep Surendra Jain & Co.

Partner

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 discrepany were found.	Bank reconciliation statement should be regularly prepared.

For: Sandeep Surendra Jain & Co.
Chartered Accountants
FRN:010172C

Sandeep Surendra Jain & Co.

Nayan
Partner

CA. Nayan Jain
(Partner)
M.NO.: 429918
UDIN: 22429918BFBLEL4473

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज(म.प्र.)

For: Nagar Parishad
Sarwania Maharaj

Annexure - A

Revised Abstract sheet for the reporting on Audit Paras for Financial Year 2021-22

Name of ULB - Nagar Parishad, Sarwania Maharaj
Name of Auditor - Sandeep Surendra Jain & Co.

Sr. No.	Parameters	Description					Observation in Brief	Suggestions
1	Audit of Revenue						1) Due to lack of staff the revenue is not increasing throughly. 2) The data reveals that the budgets estimated of income are estimates on very higher side. 3) Low growth has been seen in revenue collection in some taxes due to lack of irregularity & also high growth has been seen in some taxes.	1) Proper control should be estabilished 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.
(1) राजस्व कर वसूली		Receipts in Rs.						
		Year 2020-21	Budgeted 2021-22	Year 2021-22	Budgeted % Comparision	% of Growth		
(i)	संपत्ति कर	79,047	304,069	143,579	47.22	81.64		
(ii)	समेकित कर	95,400	603,600	146,220	24.22	53.27		
(iii)	विकास उपकर	25,632	100,342	47,523	47.36	85.40		
(iv)	शिक्षा उपकर	2,036	6,081	2,878	47.33	41.36		
	कुल योग (A)	**202,115**	**1,014,092**	**340,200**	**33.55**	**68.32**		
(2) गैर राजस्व वसूली								
(i)	जल कर	676,967	1,679,900	753,636	44.86	11.33		
(ii)	स्वच्छता कर	277,806	806,040	386,726	47.98	39.21		
	कुल योग (B)	**954,773**	**2,485,940**	**1,140,362**	**45.87**	**19.44**		
	महा योग (A+B)	**1,156,888**	**3,500,032**	**1,480,562**	**42.30**	**27.98**		

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Sandeep Surendra Jain & Co.

Partner

कार्यालय नगरपालिका परिषद, सरवानिया महाराज (म.प्र.)
दिनांक 31.03.2022 की स्थिति में
वर्ष 2021–22 में प्राप्त अनुदान एवं व्यय राशि की जानकारी

Annexure-B

क्रं.	मद नाम	पूर्व वर्ष की शेष राशि	वर्ष में प्राप्त राशि	यागे	व्यय राशि	शेष राशि
1	2	3	4	5 (3+4)	6	7 (5-6)
1	चुंगी शतीपूर्ति	-85,213	6,978,307	6,893,094	7,280,604	-387,510
2	मूलभूत सुविधा अनुदान	110,679	1,583,000	1,693,679	1,693,593	86
3	राज्य वित्त आयोग	11,614	727,000	738,614	862,502	-123,888
4	15वां वित्त आयोग	6,559,357	3,547,000	10,106,357	8,138,116	1,968,241
5	सड़क मरम्मत अनुरक्षण	584,435	1,077,000	1,661,435	1,448,090	213,345
6	ई नगरपालिका	383,000	0	383,000	118,821	264,179
7	नगर उदय अभियान	50,000	0	50,000	50,880	-880
8	मु.मं. शहरी अधो. विकास योजना	700,000	600,000	1,300,000	1,697,422	-397,422
9	अनुग्रह सहायता	800,000	0	800,000	0	800,000
10	मुद्रांक शुल्क	0	2,771,338	2,771,338	1,938,755	832,583
11	विशेष निधि	0	0	0	251,501	-251,501
12	SDRF योजना	0	4,550,000	4,550,000	0	4,550,000
13	कोविड 19	0	150,000	150,000	202,173	-52,173
	यागे	9,113,872	21,983,645	31,097,517	23,682,457	7,415,060

Sandeep Surendra Jain & Co.
Partner

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