AUDIT REPORT

F.Y. 2021-22

NAGAR PARISHAD

SINGOLI

DISTRICT: NEEMUCH (M.P.)

Prepared By:

Anil Kumar Maheshwari & Associates
Chartered Accountants
M. No. 8269220302
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ANIL KUMAR MAHESHWARI & ASSOCIATES
Chartered Accountants

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अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद – **सिंगोली** 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 किया 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 सलग्ग्रह कर रहे हैं।

वास्ते: अनिल कुमार माहेश्वरी एंड असोसिएट्स

चार्टर्ड अकाउंटेंट
Anil Kumar Maheswari & Associates
Partner

CA रोहन सोमानी

M. No. 446892

दिनांक: 30/10/2022

स्थान: सिंगोली

UDIN: 22446892BGHMHO4301

ANIL KUMAR MAHESHWARI & ASSOCIATES
Chartered Accountants

49, Balaji Enclave,
Baghana,
Neemuch 458441 (M.P.)
Mobile No. 8269220302
Email: carohansomani@gmail.com

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SINGOLI 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, Singoli.
- The observations/ 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 thereon attached in the report gives true and fair of the Receipt & Payment Account of Nagar Parishad, Singoli for the year ended 31st March 2022.

Place: Singoli
Date: 30/10/2022

UDIN: 22446892BGHMHO4301

For: Anil Kumar Maheshwari & Associates

Chartered Accountants

Anil Kumar Maheswari & Associates

Partner

CA Rohan Somani
(Partner)
M. NO. 446892
FRN. 022769C

NAGAR PARISHAD, SINGOLI

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**		44963423.82
Bank Accounts		13855673.73	Printing & Stationery	242015.00	
State Bank of India 0121	8831110.82		Travelling & Conveyance Staff	50165.00	
State Bank of India 6538	327593.00		Fuel, Petrol & Diesel of Own Vehicles	473963.00	
State Bank of India 6720	3206278.00		Audit Fees	100000.00	
State Bank of India 1476	751682.41		Legal Fees	65000.00	
State Bank of India 0143	739009.50		Insurance Expenses	14928.00	
			Advertisement Expenses	353578.00	
Indirect Incomes		50178999.00	Publicity Expenses	119970.00	
Passenger Tax	1207000.00		Other Administrative Expenses	254183.00	
Octroi Compensation	11024558.00		Power & Fuel- Water Works	1991927.00	
Rent From Markets	96545.00		Power & Fuel- Street Lighting	348008.00	
Bhukhand Premium Shulk	108870.00		Power & Fuel- Swasth Shakha	4081291.00	
Shop Auction Premium	7632.00		Power & Fuel- Covid Expenses	619663.00	
Mutation Fee	27410.00		Power & Fuel- Payjal Vyavastha	376904.82	
Advertisement Fees	143114.00		Power & Fuel- Covid 19	7000.00	
Delay Fees	24443.00		Repairs & Maintainance- Infrastructure Assets	876934.00	
Application Fees	15060.00		Repairs & Maintainance- Vehicles	377191.00	
Ambulance Shulk	10900.00		Repairs & Maintainance- Other Equipments	432529.00	
Antaran Shulk	800.00		Repairs & Maintainance- Photocopies	47818.00	
Miscellaneous Fees	550767.00		CM Adhosanrachna	1251238.00	
Bhawan Cleaning Shulk	3800.00		Bank Charges	185.00	
Nal Connection	24500.00		Own Programme Expenses	525638.00	
Shram Vibhag	40000.00		Ashangthit Shramik Yojna	110000.00	
Adhibhar Shulk	18403.00		Contractors/Suppliers	129328.00	
IHSDP Anshadan	1000.00		Creditors	10910931.00	
Covid 19	468780.00		VAT Payable	30457.00	
Septik Tank Cleaning Charges	7500.00		NPS	151824.00	

Anil Kumar Maheswari & Associates

Partner

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

Water Supply Charges by Tankers	2100.00		Salaries & Wages Payable	13894583.00	
Sale of Tender Papers	114500.00		Pension	64638.00	
Interest Income	79062.00		Secured Loans	362300.00	
Basic Minimum Programme	2238000.00		Provident Fund	263400.00	
15th Vitt Aayog	5309000.00		Income Tax Payable	82765.00	
SDRF	6466000.00		GST	81950.00	
State Finance Commission Grant	2320065.00		GST Rent	20748.00	
Ashangthit Shramik Yojna	20000.00		Electricity Expenses Payable	4599320.00	
Grants for Road Development	1524000.00		Telephone Expenses Payable	12280.00	
CM Adhosanrachna Vikas Yojna	3402476.00		Capital WIP- Roads & Bridges	1638771.00	
Other Grants	11787440.00				
Contractors/Suppliers Deposits	110250.00		FD's		16275000.00
GST Rent	129553.00				
Rent Receivable- Others	92023.00		**Closing Balance**		
Property Tax Receivable- Old Year	212865.00		**Bank Accounts**		7586977.91
Property Tax Receivable- Current Year	180954.00		State Bank of India 0121	926202.00	
Samekit Tax Receivable- Old Year	93877.00		State Bank of India 6538	337546.00	
Samekit Tax Receivable- Current Year	74160.00		State Bank of India 6720	4594780.00	
Development Tax- Old Year	73438.00		State Bank of India 1476	990089.41	
Development Tax- Current Year	59329.00		State Bank of India 0143	738360.50	
Education Tax- Current Year	83672.00				
Education Tax- Old Year	97938.00				
Water Supply Receivable- Old Year	164870.00				
Water Supply Receivable- Current Year	506679.00				
Gumati Rent	102875.00				
Rent Receivable- Old Year	68013.00				
Rent Receivable- Bhumi Rent	76593.00				
Rent Receivable- Current Year	672101.00				
Mudrank Shulk	336084.00				
FD's		4790729.00			
		68825401.73			68825401.73

Anil Kumar Maheswari & Associates
Partner

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

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

Name of ULB - Nagar Parishad, Singoli
Name of Auditor - Anil Kumar Maheshwari & 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.	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 revenue recovery were not met. Also the sheet of revenue recovery as provided by the ULB does not match with figures stated in 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.	

Anil Kumar Maheswari & Associates
Partner

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

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 maintained.
		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.	

Anil Kumar Maheswari & Associates

Partner

मुख्य नगरपालिका अधिकारी
नगर परिषद्, सिंगोली (म.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 are being maintained in double entry accounting system.
		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 accounting system of accounting. Errors identified and were duly rectified. The balances of all accounts not maintained in main cashbook.	
		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.	
		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.	
		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. The FDR details are given below:- 1) State Bank of India 40122425440- Rs. 418265/- 2) State Bank of India 40743283610- Rs. 1274629/-	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.	

Anil Kumar Maheswari & Associates

Partner

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

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.	Details regarding loans are as follows:- 1) CM Adhosanrachna 2nd Phase loan was given to the ULB during the FY 21-22 was Rs. 4800000. 2)CM Adhosanrachna 3rd Phase loan was given to the ULB during the FY 21-22 was Rs. 2102942.	
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 observed that proper classification was not made for capital & revenue receipts & expense, so we are unable to comment upon the incidence relating to any diversion of fund from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another.	

Anil Kumar Maheshwari & Associates

Partner

मुख्य नगरपालिका अधिकारी
नगर परिषद, सिंगोली (म.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 discrepany were found.	Bank reconciliation statement should be regularly prepared.

For: Anil Kumar Maheshwari & Associates
Chartered Accountants
FRN:022769C
Anil Kumar Maheswari & Associates
Partner
CA. Rohan Somani
(Partner)
M.NO.: 446892
UDIN: 22446892BGHMHO4301

For: Nagar Parishad
Singoli

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

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

Annexure - A

Name of ULB - Nagar Parishad, Singoli
Name of Auditor - Anil Kumar Maheshwari & Asso.

Sr. No.	Parameters	Description					Observation in Brief	Suggestions
1	Audit of Revenue							
(1) राजस्व कर वसूली		Receipts in Rs.					1) More than 100% growth is seen in revenue collection in most of the taxes because there was less tax collection in FY 20-21 due to covid 19. 2) The data reveals that the budgets estimated of income are estimates on very higher side. 3) Positive growth has been seen in revenue collection as well as negative growth has also been seen in one of the 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.
		Year 2020-21	Budgeted 2021-22	Year 2021-22	Budgeted % Comparision	% of Growth		
(i)	संपति कर	130,457	1,148,221	404,418	35.22	210.00		
(ii)	समेकित कर	237,510	506,127	161,201	31.85	-32.13		
(iii)	नगरीय विकास उपकर	45,530	353,452	126,865	35.89	178.64		
(iv)	शिक्षा उपकर	49,331	518,004	186,070	35.92	277.19		
	कुल योग (A)	**462,828**	**2,525,804**	**878,554**	**34.78**	**89.82**		
(2) गैर राजस्व वसूली								
(i)	पेनल्टी	-	135,069	19,079	14.13	-		
	कुल योग (B)	**-**	**135,069**	**19,079**	**14.13**	**-**		
	महा योग (A+B)	**462,828**	**2,660,873**	**897,633**	**33.73**	**93.95**		

Anil Kumar Maheswari & Associates

Partner

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

कार्यालय नगर परिषद, सिंगोली, नीमच (म.प्र.)
दिनांक 31.03.2022 की स्थिति में
वर्ष 2021—22 में प्राप्त अनुदान एवं व्यय राशि की जानकारी

Annexure-B

क्र.	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	मूलभूत अनुदान	0	2,238,000	**2,238,000**	2,238,000	**0**
2	राज्य वित्त आयोग	0	2,320,000	**2,320,000**	2,320,000	**0**
3	सड़क मरम्मत अनुरक्षण	0	1,524,000	**1,524,000**	1,524,000	**0**
4	15वां वित्त आयोग	0	5,309,000	**5,309,000**	5,309,000	**0**
5	मुद्रांक शुल्क	0	336,084	**336,084**	336,084	**0**
	यागे	**0**	**11,727,084**	**11,727,084**	**11,727,084**	**0**

Anil Kumar Maheswari & Associates
Partner

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

!! कार्यालय नगर परिषद् सिंगोली !!

जिला–नीमच म.प्र. फोन 07420–251232, फेक्स–251115

Email– cmosingoli@mpurban.gov.in

क्रमांक 454/2023 सिंगोली,दिनांक 19/04/2023

प्रति,

अपर आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल मप्र.

विषय :– नगरीय निकायो के सी.ए. द्वारा संपरीक्ष वित्तीय लेखे वर्ष 2021.22 के संबध मे कारण बताओं सूचना पत्र ।

संदर्भ :– आपका पत्र क्र आडिट शाखा/4क/265/4461 भोपाल दि. 06.04.2023।

महोदय,

उपरोक्त सन्दर्भित विषयान्तर्गत सी.ए. द्वारा संपरीक्ष वित्तीय लेखे वर्ष 2021.22 का पत्र के साथ संलग्न है। चाही गई जानकारी यथा समय भूलवंश यथा समय प्रस्तुत नही कर सका भविष्य मे चाही गई जानकारी यथा समय प्रस्तुत की जावेगी ।

अतः महोदय से निवेदन है कि जारी सूचना पत्र को नस्तीबद्व करने का कष्ट करे ।

संलग्न यथोपरि वित्तीय वर्ष 21–22 सी ए द्वारा संपरीक्षा रिर्पोट

प्रभारी लेखा अधिकारी
नगर परिषद सिंगोली

19.04.23
आवक लिपिक
संचालनालय
...शासन एवं विकास
भोपाल