

कार्यालय नगर परिषद सीतामऊ, जिला मन्दसौर (म.प्र.)

phone & fax no. 07426-222031, Email cmositamahu@mpurban.gov.in

कमांक 101 / 2024

सीतामऊ, दिनांक 18 / 01 / 2024

प्रति ,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास विभाग,
म.प्र. भोपाल।

विषय :- सी.ए. ऑडिट रिपोर्ट वर्ष 2022-23 के संबंध में।

महोदय,

उपरोक्त विषयान्तर्गत में निवेदन है कि नगर परिषद सीतामऊ के द्वारा वर्ष 2022-23 के लेखाओ की सी.ए. ऑडिट रिपोर्ट करवाई जाकर श्रीमान की ओर सादर प्रेषित।

सलग्न:- ऑडिट रिपोर्ट

पृष्ठा0क0 102 / 2024
प्रतिलिपि :-

सीतामऊ, दिनांक 18 / 01 / 2024

1. सयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास विभाग उज्जैन संभाग उज्जैन कि ओर सुचनार्थ प्रेषित।

मुख्य नगरपालिका अधिकारी
नगर परिषद सीतामऊ

AUDITOR'S REPORT

NAGAR PARISHAD SITAMAU DISTT.
MANDSAUR
FINANCIAL YEAR 2022-23

LAVESH MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS



LAVESH MITTAL & ASSOCIATES

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD SITAMAU DISTT. MANDSAUR

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD SITAMAU MANDSAUR ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.
Management's Responsibility for the Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error . However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.



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Auditor's Responsibility	<p>Our responsibility is to express an opinion on these financial statements based on our audit.</p> <p>We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by</p>
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नगर परिषद सीतामऊ

सहस्रपात्र संख्या १५५५
दिनांक १०/०५/२०१६





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	<p>Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.</p> <p>We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.</p>
Opinion	<p>In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2023.</p>
Basis for Opinion	<p>The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.</p>



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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reporting of NAGAR PARISHAD SITAMAU DISTT. MANDSAUR ("the ULB") as of March 31, 2023 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



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	<p>Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.</p>
Meaning of Internal Financial Controls Over financial Reporting	<p>A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that</p> <ul style="list-style-type: none">a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; andc) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.



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Inherent Limitations of Internal Financial Controls Over Financial Reporting	Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Opinion	In our opinion and to the best of our information and according to the explanation given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

For LAVESH MITTAL & ASSOCIATES

Chartered Accountants

FRN : 023526C



मुख्य नगर प्रालिका अधिकारी
नगर परिषद सीतामऊ

LAVESH MITTAL

M. No. 436383MRN

DATE - 30-11-2023

UDIN: 24436383BKFTQZ2651



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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1)	The auditor is responsible for audit of revenue from various sources.	Verification of revenue from various sources has been made, and the same has been recognized and entered in the books of account produced before us.
2)	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
3)	Percentage of revenue Collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	See Annexure 3 attached to this report.
4)	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.



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5)	The entries in Cash book shall be verified	Checked and verified by us the avail tally data
6)	The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.	Details relating to revenue recovery against the quarterly and monthly No recovery target is available
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	We have verified the interest income from FDR's and noticed that interest income is recognized in books of Accounts.
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	All FDR's have been verified as provided to us & were in the possession of ULB.




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2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
2)	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets..
3)	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Issued relating to totaling mistakes during the year were noticed and same were duly communicated to the responsible person .their is some major errors in cash book which is enclosed in cash annexure 1
4)	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 the Commissioner / CMO.	Details relating to deviation of expenditure, if any, of Particular scheme is specified.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However,
6)	During the audit financial propriety shall also be	We have verified the expenditure on test check basis and it was found that such expenditure were duly



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	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.	supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7)	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- compliance of audit paras shall be brought to the notice of Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
8)	The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.
9)	He shall verify that all temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were checked on sample basis




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Audit of Book Keeping

1)	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts
2)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
3)	The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed.
4)	Bank reconciliation statement (BRS) shall be verified from the	Bank Reconciliation as provide by the UBL is cross verified.




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	records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	
5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were made available to us. The receipt & payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
6)	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.



[Signature]
मुख्य लेखा परीक्षा अधिकारी
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4) Audit of FDR

1)	The auditor is responsible for audit of all fixed deposits and term deposits.	We have verified fixed deposits maintained by the ULB and provided to us for verification,
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR records are kept in physical copy form in a separate file. We suggest ULB to prepared separate register containing all the relevant details such as date of creation, date of maturity, ROI, renewal etc.
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interests on FDRs' are booked on accrual basis, as on the maturity and realization of invested amount is recorded in the cash book or the same has been Reinvested again.

5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures are followed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.



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3)	He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks	No such bank guarantees were produced before us for verification.
5)	The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner /CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6)	The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.



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6) Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.	Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilized as per rules and regulation
2) He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants received from the State/Central government.
3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.


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4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found
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Reporting on Audit Paras for Financial Year 2022-23

NAGAR PARISHAD SITAMAU MANDSAUR

Auditor: LAVESH MITTAL & ASSOCIATES, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	In some of the instances tax rates are not properly charged by the Palika futher due to totaling errors in the bills excess payment has been observed .	The municipality should cut out the worthless expenditures like over advertisement in news paper than the occasion demands & conveyance by public transport should be encouraged .
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following cash basis of accounting which is not prescribed as per MPMAM	Double entry system accounting system should be adopted by the municipality .
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Interest Certificate from bank should be collected in order record correct interest amount for the year.	NA.

5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	The grants received by nagar Palika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Palika is not sure of the head under which some grants are received as the same are directly without mentioning	Grant register is to be updated and balanced regularly with its Utilization Certificate.

7	Verify whether any diversion offunds from capital receipt /grants /Loans to revenue expenditure and from one scheme /projectto another.		We didn't came across any such diversion of fund.	
8	a) Percentage of revenue expenditure (Establishm ent, salary, Operation&			
	Maintenanc e) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditur ewrt Total expenditure.			
9	Whether all the temporary advances have been fully recovered ornot.		No Cases of outstanding advances have been found.	
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

NAGAR PARISHAD SITAMAU

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Difference in opening balances		3,87,32,424.84	Current Assets		3,23,02,428.00
			Bank Accounts	3,23,02,428.00	
			Profit & Loss A/c		64,29,996.84
			Opening Balance		
			Current Period	64,29,996.84	
Total		3,87,32,424.84	Total		3,87,32,424.84

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NAGAR PARISHAD SITAMAU

Receipts and Payments

1-Apr-22 to 31-Mar-23

Page 1

Receipts		Payments	
1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23	
Opening Balance	3,87,32,424.84	Direct Incomes	1,575.00
Bank Accounts	3,87,32,424.84	SAMPATTI KAR CHALU	774.00
Direct Incomes	45,45,292.00	SGST	801.00
ANUMATI ANTAR KI RASHI	1,34,216.00	Indirect Incomes	1,85,670.00
AVEDAN NAMANTARAN PRAMAN PATRA	30,340.00	AMANAT RASHI TENDER FORM	6,000.00
BAZAR BAITHAK SHULK	2,39,455.00	AMBULANCE KIRAYA	15,000.00
BHAVAN NAMANTARAN SHULK	3,53,500.00	CHALU VARSH CCHUT	2,344.00
BHAVAN VIKASH SHULK	5,77,143.00	NAVIN SHAUCHNALAY SHULK	24,000.00
CHHAT KIRAYA BAKAYA	5,000.00	SHMASHAN LAKADI	1,38,326.00
DUKAN 231 CHHAT KIRAYA CHALU	1,000.00	Indirect Expenses	8,06,61,965.84
DUKAN KIRAYA CHALU	3,99,470.00	15VA VITTA BHUGTAN	20,000.00
GST PRAPT	1,04,207.00	7 VA VETAN BHUGTAN	3,56,377.00
JALKAR BAKAYA	2,58,850.00	AAYAKAR	68,119.00
JALKAR CHALU	4,41,600.00	AMANAT FINANCE DEYAK BHUGTAN	1,07,697.00
PARYVEKSHAK SHULK	8,11,690.00	ANGANWADI BHUGTAN	85,340.00
SAMEKIT KAR BAKAYA	3,01,040.00	ANTYESHTHI SAHAYATA	20,000.00
SAMEKIT KAR CHALU	1,05,120.00	ARADHANA CAR BHUGTAN	16,590.00
SAMPATTI KAR BAKAYA	2,64,013.00	BALAJI CENTRE BHUGTAN	1,01,755.00
SAMPATTI KAR CHALU	1,11,694.00	BANK KHATA JAMA BHUGTAN	1,34,806.00
SGST	1,03,490.00	BHAVISHYA NIDHI BHUGTAN	14,74,712.00
SHIKSHA UPKAR BAKAYA	1,26,518.00	BHOJAN SWALPAHAR BHUGTAN	76,500.00
SHIKSHA UPKAR CHALU	48,522.00	CA FEES	61,300.00
VIKASH UPKAR BAKAYA	95,531.00	CC AVAM NALI NIRMAN	7,48,548.00
VIKASH UPKAR CHALU	32,893.00	CC ROAD NIRMAN	15,42,437.00
Indirect Incomes	6,74,16,922.00	CHETNA PARMAR BHUGTAN	15,000.00
10 VARSH SHULK	4,000.00	CHILLED WATER BHUGTAN	7,160.00
15 VITT AYO	28,97,000.00	DAINIK KARMCHARI BAHUGTAN	8,790.00
16*14 AKAR JAMA	700.00	DAWA APATTI BHUGTAN	3,200.00
AAYUGANT BHOPAL	10,62,616.00	DIESEL BHUGTAN	8,27,960.00
ADHIBHAR SHULK	67,699.00	DUSTBIN BHUGTAN	4,25,000.00
AMANAT RASHI TENDER FORM	9,000.00	FILTERPLANT DEYAK	1,24,597.00
AMBULANCE KIRAYA	1,000.00	FIRE VAHAN BHUGTAN	36,338.00
ANUJA SHULK	3,75,840.00	FURNITURE BHUGTAN	3,65,095.00
ASHYRAY SHULK	51,07,420.00	GANTANTRA DIWAS VYAY	64,346.00
ATIRIKT ASHRAYA SHULK	10,21,484.00	GOPAL KO BHUGTAN	58,718.00
AUDIT APATTI KI WASOOLI	1,199.00	GPS BHUGTAN	4,75,000.00
AVEDAN NODUES PRAMAN PATRA	780.00	GST BHUGTAN	2,58,064.00
AVEDAN PRAMAN PATRA	39,390.00	HARIOM KO BHUGTAN	2,71,100.00
BABULAL VETAN WAPASI	35,993.00	HARIOM SITARAM BHUGTAN	5,81,356.00
BHAVAN KIRAYA DOORDARSHAN	51,018.00	HARSH GENERAL STORE	610.00
BHAVAN NIRMAN SHULK	81,543.00	HUDKO BHUGTAN	28,80,460.00
BHUGTAN SAMAYOJAN	3,40,012.00	JALI BHUGTAN	31,494.00
BHUGTAN WAPASI	2,26,821.00	JALPRADAY MAJDUR BHUGTAN	29,32,643.00
BHUKHAND KIRAYA BAKAYA	37,480.00	JALPRADAY MOTOR REPAIRING	1,52,725.00
BHUKHAND KIRAYA CHALU	4,236.00	JALPRADAY SAMAGRI BHUGTAN	62,77,124.00
BYAJ SE AAY	31,86,555.00	JALPRADAY TANKI BHUGTAN	2,020.00
CHALAN 16*59 KAMI AKASH	100.00	JANGID MOTORS BHUGTAN	58,395.00
CHALIT SHAUCHALAY SHULK	2,000.00	JCB KIRAYA	1,67,946.00
CHHAT KIRAYA CHALU	10,356.00	KACHRA VAHAN KRAY	13,65,893.00
CHUNGI ANUDAN	2,36,12,556.00	KANHAIYA GIRDHARI BHUGTAN	27,360.00
DEY ANGYA SHULK	2,76,484.00	KANUNI PRAKARAN BHUGTAN	15,000.00
DEY ANUGYA SHULK	1,93,920.00	KARMCHARI VARDI BHUGTAN	82,900.00
DHAROHAR RASHI SHULK	9,000.00	KARMCHARI VETAN BHUGTAN	1,32,35,067.00
DIFFERENCE IN BALANCE	763.00	KARYALAY KARMCHARI KAMGAR BHUGTAN	11,22,815.00
DODI SHULK	250.00	KITNASHAK BHUGTAN	85,880.00
Carried Over	11,06,94,638.84	Carried Over	8,08,49,210.84

continued ...

Receipts		1-Apr-22 to 31-Mar-23	Payments		1-Apr-22 to 31-Mar-23
Brought Forward		11,06,94,638.84	Brought Forward		8,08,49,210.84
DUKAN CHHAT PREMIUM	1,80,000.00		LIGHTE DECORATION BHUGTAN	12,000.00	
DUKAN KI PARIGARANA	8,190.00		LOHE KA JANGLA BHUGTAN	24,616.00	
DUKAN KIRAYA AGRIM	6,600.00		MALWA HARDWARE BHUGTAN	37,801.00	
DUKAN KIRAYA AGRIM JAMA	2,000.00		MANDEY BHUGTAN	7,38,019.00	
DUKAN KIRAYA BAKAYA	7,41,299.00		MANISH KUMAR BHUGTAN	27,000.00	
DUKAN NAMANTARAN SHULK	1,13,350.00		NAKODA KO BHUGTAN	1,78,760.00	
DUKAN PREMIUM RASHI	4,16,200.00		NIRVACHAN BHUGTAN	4,00,080.00	
FATAKA BHUKHAND KIRAYA	62,400.00		NPS BHUGTAN	12,89,569.00	
JHANDA VIKRAY KI RASHI	16,490.00		NYAYALAY APPEAL BHUGTAN	1,87,960.00	
JILA TREASURY SE PRAPT	50,000.00		OTHER EXPENSE	98,49,784.84	
KALANI SHULK	2,71,095.00		PARSHAD MAD BHUGTAN	1,67,378.00	
KALONI ASHRAY EVAM SUVIDHA KENDRA	7,91,050.00		PAVITRA CONSTRUCTION BHUGTAN	38,85,451.00	
KYC KARYA PRABANDHAK	75,000.00		PEBBER BLOCK BHUGTAN	1,20,366.00	
MANGALIK BHAVAN KIRAYA	1,000.00		PENTING BHUGTAN	46,000.00	
MULBHUT ANUDAN	32,37,207.00		PERSAI INFOTECH BHUGTAN	1,49,510.00	
NAL CONNECTION SHULK	34,400.00		P K VERMA BHUGTAN	20,000.00	
NAMANTARAN KI PATI GADANA	8,789.00		PM AWAS AVEDAN BHUGTAN	4,175.00	
NAMANTARAN VILUMB SHULK	5,500.00		PRASHIKSHAN BHUGTAN	9,400.00	
NAVIN SHAUCHNALAY SHULK	3,000.00		PRINTING BHUGTAN	1,44,870.00	
NAVODAY VIDYALAY JALPRADAY VYAVSTHA	24,79,294.00		PUNAH BHUGTAN	69,163.00	
NIYMIT PRAPTI	2,305.00		RAJESH THEKEDAR BHUGTAN	1,67,743.00	
NO VA FEES	30.00		RAVAN DAHAN BHUGTAN	81,000.00	
OTHER INCOME	91,30,745.00		RAVI ELECTRICAL BHUGTAN	30,950.00	
PANI TANKER SHULK	900.00		REPAIRING BHUGTAN	63,061.00	
PATTA RASHI SHULK 10 VARSH	25,000.00		SADAK MARAMMAT BHUGTAN	49,000.00	
P G KI RASHI	21,400.00		SAFAI KARMCHARI BHUGTAN	3,40,202.00	
PM AVAS KISHT WAPASI	1,00,000.00		SAFAI Karmi AWKASH NAGDIKARAN BHUGTAN	5,00,875.00	
PRADHANMANTRI AWAS WAPASI	1,00,000.00		SAMAGRI KRAY BHUGTAN	5,41,880.00	
PRAKARAN PRAPTI	4,10,100.00		SAWARIYA TRADERS BHUGTAN	11,044.00	
RAJYA VITT AYOG	17,66,000.00		SDRF BHUGTAN	1,72,948.00	
RAVAN DAHAN AMANAT RASHI	3,000.00		S G ENTERPRISES BHUGTAN	79,296.00	
SADAK ANURAKSHAN SHULK	6,15,500.00		SG INFRASTRUCTURE BHUGTAN	49,796.00	
SADAK KHUDAI SHULK	11,400.00		SPRAY MACHINE WAPASI BHUGTAN	8,348.00	
SAMBAL YOJNA	10,000.00		STATIONARY KRAY	1,04,393.00	
SAMPATTI KAR	19,905.00		STHAYI BHUGTAN	14,25,379.00	
SEPTIC TANK SAFAI	20,000.00		STONE CRUSHER BHUGTAN	16,18,921.00	
SHASAN MUDRANK SHULK	10,83,468.00		SWACHHATA Karmi BHUGTAN	17,56,311.00	
SHASHAN ANUDAN	31,00,000.00		SWACHHATA KARY BHUGTAN	12,10,563.00	
SHMASHAN LAKADI	32,500.00		SWACHHATA SAMAGRI BHUGTAN	37,33,893.00	
SIDHI NIRMAL	51,908.00		SWATANTRATA DIWAS BHUGTAN	1,09,185.00	
SIKSHA UPKAR BAKAYA	6,211.00		THEKEDAR BHUGTAN	4,85,321.00	
SIKSHA UPKAR CHALU	4,479.00		TIRANGA YATRA BHUGTAN	1,39,270.00	
STATIONARY BHUGTAN WAPASI	44,540.00		TRACTOR BHUGTAN	46,110.00	
SUCHNA PRADATT AVEDAN	110.00		TYOHAR AGRIM BHUGTAN	2,30,000.00	
SUKHA KACHRA KRAY	400.00		TYRE BHUGTAN	29,370.00	
TALAB SAUNDARYIKARAN ANUDAN	35,53,082.00		UDAY KO BHUGTAN	49,324.00	
TENDER FORM RASHI	1,11,000.00		UPKARAN BHUGTAN	8,250.00	
TENDER FORM VIKRAY SHULK	28,000.00		VACHNALAY BHUGTAN	44,838.00	
VIKASH PRABHAR SHULK	2,000.00		VAHAN BIMA BHUGTAN	47,931.00	
VIVIDH	2,860.00		VIDHAYAK NIDHI	78,939.00	
Indirect Expenses		24,57,000.00	VIDYUK SAMAGRI BHUGTAN	24,61,477.00	
ANTYESHTHI SAHAYATA	10,000.00		VIDYUT DEYAK	97,67,191.00	
SADAK MARAMMAT BHUGTAN	4,47,000.00		VIGYAPTI PRAKASHAN BHUGTAN	5,95,191.00	
VIDHAYAK NIDHI	20,00,000.00		VIKASH TRADERS BHUGTAN	18,704.00	
			VINAYAK ENTERPRISES	1,34,461.00	
			VINAY RESEARCH BHUGTAN	55,860.00	
Carried Over		11,31,51,638.84	Carried Over		8,08,49,210.84

continued ...

NAGAR PARISHAD SITAMAU

Receipts and Payments

Page 3

Receipts		Payments	
1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23	
Brought Forward	11,31,51,638.84	Brought Forward	8,08,49,210.84
		VISHWAKARMA BHUGTAN	1,98,576.00
		VRIKSHAROPAN BHUGTAN	36,750.00
		YATRA BHATTA	43,475.00
		Closing Balance	3,23,02,428.00
		Bank Accounts	3,23,02,428.00
Total	11,31,51,638.84	Total	11,31,51,638.84

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NAGAR PARISHAD SITAMAU

Income & Expenditure A/c

1-Apr-22 to 31-Mar-23

Expenditure	1-Apr-22 to 31-Mar-23	Income	1-Apr-22 to 31-Mar-23
Indirect Expenses	7,82,04,965.84	Direct Incomes	45,43,717.00
15VA VITTA BHUGTAN	20,000.00	ANUMATI ANTAR KI RASHI	1,34,216.00
7 VA VETAN BHUGTAN	3,56,377.00	AVEDAN NAMANTARAN PRAMAN PATRA	30,340.00
AAYAKAR	68,119.00	BAZAR BAITHAK SHULK	2,39,455.00
AMANAT FINANCE DEYAK BHUGTAN	1,07,697.00	BHAVAN NAMANTARAN SHULK	3,53,500.00
ANGANWADI BHUGTAN	85,340.00	BHAVAN VIKASH SHULK	5,77,143.00
ANTYESHTHI SAHAYATA	10,000.00	CHHAT KIRAYA BAKAYA	5,000.00
ARADHANA CAR BHUGTAN	16,590.00	DUKAN 231 CHHAT KIRAYA CHALU	1,000.00
BALAJI CENTRE BHUGTAN	1,01,755.00	DUKAN KIRAYA CHALU	3,99,470.00
BANK KHATA JAMA BHUGTAN	1,34,806.00	GST PRAPT	1,04,207.00
BHAVISHYA NIDHI BHUGTAN	14,74,712.00	JALKAR BAKAYA	2,58,850.00
BHOJAN SWALPAHAR BHUGTAN	76,500.00	JALKAR CHALU	4,41,600.00
CA FEES	61,300.00	PARYVEKSHAK SHULK	8,11,690.00
CC AVAM NALI NIRMAN	7,48,548.00	SAMEKIT KAR BAKAYA	3,01,040.00
CC ROAD NIRMAN	15,42,437.00	SAMEKIT KAR CHALU	1,05,120.00
CHETNA PARMAR BHUGTAN	15,000.00	SAMPATTI KAR BAKAYA	2,64,013.00
CHILLED WATER BHUGTAN	7,160.00	SAMPATTI KAR CHALU	1,10,920.00
DAINIK KARMCHARI BHUGTAN	8,790.00	SGST	1,02,689.00
DAWA APATTI BHUGTAN	3,200.00	SHIKSHA UPKAR BAKAYA	1,26,518.00
DIESEL BHUGTAN	8,27,960.00	SHIKSHA UPKAR CHALU	48,522.00
DUSTBIN BHUGTAN	4,25,000.00	VIKASH UPKAR BAKAYA	95,531.00
FILTERPLANT DEYAK	1,24,597.00	VIKASH UPKAR CHALU	32,893.00
FIRE VAHAN BHUGTAN	36,338.00		
FURNITURE BHUGTAN	3,65,095.00	Indirect Incomes	6,72,31,252.00
GANTANTRA DIWAS VYAY	64,346.00	10 VARSH SHULK	4,000.00
GOPAL KO BHUGTAN	58,718.00	15 VITT AYOGE	28,97,000.00
GPS BHUGTAN	4,75,000.00	16*14 AKAR JAMA	700.00
GST BHUGTAN	2,58,064.00	AA YUGANT BHOPAL	10,62,616.00
HARIOM KO BHUGTAN	2,71,100.00	ADHIBHAR SHULK	67,699.00
HARIOM SITARAM BHUGTAN	5,81,356.00	AMANAT RASHI TENDER FORM	3,000.00
HARSH GENERAL STORE	610.00	AMBULANCE KIRAYA	(-)14,000.00
HUDKO BHUGTAN	28,80,460.00	ANUJA SHULK	3,75,840.00
JALI BHUGTAN	31,494.00	ASHYRAY SHULK	51,07,420.00
JALPRADAY MAJDUR BHUGTAN	29,32,643.00	ATIRIKT ASHRAYA SHULK	10,21,484.00
JALPRADAY MOTOR REPAIRING	1,52,725.00	AUDIT APATTI KI WASOOLI	1,199.00
JALPRADAY SAMAGRI BHUGTAN	62,77,124.00	AVEDAN NODUES PRAMAN PATRA	780.00
JALPRADAY TANKI BHUGTAN	2,020.00	AVEDAN PRAMAN PATRA	39,390.00
JANGID MOTORS BHUGTAN	58,395.00	BABULAL VETAN WAPASI	35,993.00
JCB KIRAYA	1,67,946.00	BHAVAN KIRAYA DOORDARSHAN	51,018.00
KACHRA VAHAN KRAY	13,65,893.00	BHAVAN NIRMAN SHULK	81,543.00
KANHAIYA GIRDHARI BHUGTAN	27,360.00	BHUGTAN SAMAYOJAN	3,40,012.00
KANUNI PRAKARAN BHUGTAN	15,000.00	BHUGTAN WAPASI	2,26,821.00
KARMCHARI VARDI BHUGTAN	82,900.00	BHUKHAND KIRAYA BAKAYA	37,480.00
KARMCHARI VETAN BHUGTAN	1,32,35,067.00	BHUKHAND KIRAYA CHALU	4,236.00
KARYALAY KARMCHARI KAMGAR BHUGTAN	11,22,815.00	BYAJ SE AAY	31,86,555.00
KITNASHAK BHUGTAN	85,880.00	CHALAN 16*59 KAMI AKASH	100.00
LIGHTS DECORATION BHUGTAN	12,000.00	CHALIT SHAUCHALAY SHULK	2,000.00
LOHE KA JANGLA BHUGTAN	24,616.00	CHALU VARSH CHHUT	(-)2,344.00
MALWA HARDWARE BHUGTAN	37,801.00	CHHAT KIRAYA CHALU	10,356.00
MANDEY BHUGTAN	7,38,019.00	CHUNGI ANUDAN	2,36,12,556.00
MANISH KUMAR BHUGTAN	27,000.00	DEY ANGYA SHULK	2,76,484.00
NAKODA KO BHUGTAN	1,78,760.00	DEY ANUGYA SHULK	1,93,920.00
NIRVACHAN BHUGTAN	4,00,080.00	DHAROHAR RASHI SHULK	9,000.00
NPS BHUGTAN	12,89,569.00	DIFFERENCE IN BALANCE	763.00
NYAYALAY APPEAL BHUGTAN	1,87,960.00	DODI SHULK	250.00
OTHER EXPENSE	98,49,784.84	DUKAN CHHAT PREMIUM	1,80,000.00

continued ...

NAGAR PARISHAD SITAMAU

Income & Expenditure : 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
PARSHAD MAD BHUGTAN	1,67,378.00	DUKAN KI PARIGARANA	8,190.00
PAVITRA CONSTRUCTION BHUGTAN	38,85,451.00	DUKAN KIRAYA AGRIM	6,600.00
PEBBER BLOCK BHUGTAN	1,20,366.00	DUKAN KIRAYA AGRIM JAMA	2,000.00
PENTING BHUGTAN	46,000.00	DUKAN KIRAYA BAKAYA	7,41,299.00
PERSAI INFOTECH BHUGTAN	1,49,510.00	DUKAN NAMANTARAN SHULK	1,13,350.00
P K VERMA BHUGTAN	20,000.00	DUKAN PREMIUM RASHI	4,16,200.00
PM AWAS AVEDAN BHUGTAN	4,175.00	FATAKA BHUKHAND KIRAYA	62,400.00
PRASHIKSHAN BHUGTAN	9,400.00	JHANDA VIKRAY KI RASHI	16,490.00
PRINTING BHUGTAN	1,44,870.00	JILA TREASURY SE PRAPT	50,000.00
PUNAH BHUGTAN	69,163.00	KALANI SHULK	2,71,095.00
RAJESH THEKEDAR BHUGTAN	1,67,743.00	KALONI ASHRAI EVAM SUVIDHA KENDRA	7,91,050.00
RAVAN DAHAN BHUGTAN	81,000.00	KYC KARYA PRABANDHAK	75,000.00
RAVI ELECTRICAL BHUGTAN	30,950.00	MANGALIK BHAVAN KIRAYA	1,000.00
REPAIRING BHUGTAN	63,061.00	MULBHUT ANUDAN	32,37,207.00
SADAK MARAMMAT BHUGTAN	(-)3,98,000.00	NAL CONNECTION SHULK	34,400.00
SAFAI KARMCHARI BHUGTAN	3,40,202.00	NAMANTARAN KI PATI GADANA	8,789.00
SAFAI KARM AWKASH NAGDINARAN BHUGTAN	5,00,875.00	NAMANTARAN VILUMB SHULK	5,500.00
SAMAGRI KRAY BHUGTAN	5,41,880.00	NAVIN SHAUCHNALAY SHULK	(-)21,000.00
SAWARIYA TRADERS BHUGTAN	11,044.00	NAVODAY VIDYALAY JALPRADAY VYAVSTHA	24,79,294.00
SDRF BHUGTAN	1,72,948.00	NIYMIT PRAPTI	2,305.00
SE ENTERPRISES BHUGTAN	79,296.00	NO VA FEES	30.00
SG INFRASTRUCTURE BHUGTAN	49,796.00	OTHER INCOME	91,30,745.00
SPRAY MACHINE WAPASI BHUGTAN	8,348.00	PANI TANKER SHULK	900.00
STATIONARY KRAY	1,04,393.00	PATTA RASHI SHULK 10 VARSH	25,000.00
STHAYI BHUGTAN	14,25,379.00	P G KI RASHI	21,400.00
STONE CRUSHER BHUGTAN	16,18,921.00	PM AVAS KISHT WAPASI	1,00,000.00
SWACHHATA Karmi BHUGTAN	17,56,311.00	PRADHANMANTRI AWAS WAPASI	1,00,000.00
SWACHHATA KARY BHUGTAN	12,10,563.00	PRAKARAN PRAPTI	4,10,100.00
SWACHHATA SAMAGRI BHUGTAN	37,33,893.00	RAJYA VITT AYOG	17,66,000.00
SWATANTRATA DIWAS BHUGTAN	1,09,185.00	RAVAN DAHAN AMANAT RASHI	3,000.00
THEKEDAR BHUGTAN	4,85,321.00	SADAK ANURAKSHAN SHULK	6,15,500.00
TIRANGA YATRA BHUGTAN	1,39,270.00	SADAK KHUDAI SHULK	11,400.00
TRACTOR BHUGTAN	46,110.00	SAMBAL YOJNA	10,000.00
TYOHAR AGRIM BHUGTAN	2,30,000.00	SAMPATTI KAR	19,905.00
TYRE BHUGTAN	29,370.00	SEPTIC TANK SAFAI	20,000.00
UDAY KO BHUGTAN	49,324.00	SHASAN MUDRANK SHULK	10,83,468.00
UPKARAN BHUGTAN	8,250.00	SHASHAN ANUDAN	31,00,000.00
VACHNALAY BHUGTAN	44,838.00	SHMASHAN LAKADI	(-)1,05,826.00
VAHAN BIMA BHUGTAN	47,931.00	SIDHI NIRMAL	51,908.00
VIDHAYAK NIDHI	(-)19,21,061.00	SIKSHA UPKAR BAKAYA	6,211.00
VIDYUK SAMAGRI BHUGTAN	24,61,477.00	SIKSHA UPKAR CHALU	4,479.00
VIDYUT DEYAK	97,67,191.00	STATIONARY BHUGTAN WAPASI	44,540.00
VIGYAPTI PRAKASHAN BHUGTAN	5,95,191.00	SUCHNA PRADATT AVEDAN	110.00
VIKASH TRADERS BHUGTAN	18,704.00	SUKHA KACHRA KRAY	400.00
VINAYAK ENTERPRISES	1,34,461.00	TALAB SAUNDARYIKARAN ANUDAN	35,53,082.00
VINAY RESEARCH BHUGTAN	55,860.00	TENDER FORM RASHI	1,11,000.00
WAKAF MA BHUGTAN	1,98,576.00	TENDER FORM VIKRAY SHULK	28,000.00
VRIKSHAROPAN BHUGTAN	36,750.00	VIKASH PRABHAR SHULK	2,000.00
YATRA BHATTA	43,475.00	VIVIDH	2,860.00
		Nett Loss	64,29,996.84
Total	7,82,04,965.84	Total	7,82,04,965.84

(मुख्य नगर पालिका अधिकारी)
नगर परिवह सीतमाऊ

