

MUNICIPAL COUNCIL KOTHRI

DIST:- SEHORE

AUDIT REPORT- 2023-24



Pramod K. Sharma & Co,
Chartered Accountant

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KOTHRI, DISTRICT SEHORE (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date:-17-09-2024

Place:-Bhopal

UDIN:- 24076883BKARGZ6607

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA. Pramod K Sharma
(Partner)

Mem. No. :076883

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MUNICIPAL COUNCIL KOTHRI

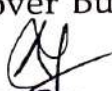
AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,


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acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

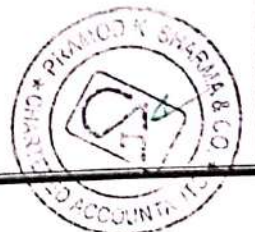
Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.


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PWD Department

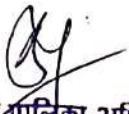
- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were 1 FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.


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Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant

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CA Pramod Kumar Sharma
(Partner)

Mem. No. : 076883

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Municipal Council Kothri
BALANCE SHEET
As on 31 March 2024

S.No.	Particulars	Schedule No.	2023-24 Current Year (Rs)	2022-23 Previous Year (Rs)
M	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,61,49,600.19	3,45,38,948.57
	Earmarked Funds	B-2	9,33,359.00	9,33,359.00
	Reserves	B-3	1,99,97,036.28	1,16,47,133.89
	Total Reserves and Surplus		3,70,79,995.47	4,71,19,441.46
A2	Grants, Contributions for	B-4	1,95,56,188.00	2,97,08,674.00
	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	2,67,201.35	5,22,233.35
A3	Total Loans		1,98,23,389.35	3,02,30,907.35
	TOTAL SOURCES OF FUNDS [A1-A3]		5,69,03,384.82	7,73,50,348.81
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		10,23,72,193.92	9,00,86,448.92
	Less: Accumulated		6,30,76,353.54	5,91,40,510.93
	Net Block		3,92,95,840.38	3,09,45,937.99
	Capital work-in-progress		39,07,089.00	4,42,343.00
	Total Fixed Assets		4,32,02,929.38	3,13,88,280.99
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	35,00,000.00	2,35,53,549.00
	Total Investment		35,00,000.00	2,35,53,549.00
B3	Current assets, loans &			
	Stock in hand (Inventories)	B-14	-	9,11,788.00
	Sundry Debtors (Receivables)	B-15	68,00,265.33	70,21,896.33
	Gross amount outstanding			
	Less: Accumulated provision			31,298.17
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	78,64,310.11	1,93,73,951.32
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		1,46,64,575.44	2,73,38,933.82
B4	Current Liabilities and			
	Deposits received	B-7	33,87,020.00	33,87,020.00
	Deposit works	B-8	2.00	-
	Other liabilities (Sundry	B-9	7,28,773.00	11,02,811.00
	Provisions	B-10	3,48,327.00	4,40,584.00
	Total Current Liabilities		44,64,122.00	49,30,415.00
B5	Net Current Assets (B3-B4)		1,02,00,453.44	2,24,08,518.82
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to	B-20		
	TOTAL APPLICATION OF		5,69,03,382.82	7,73,50,348.81
	Notes to the Balance Sheet - Attached			

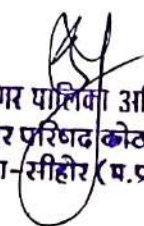
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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					3,45,38,948.57
	Additions during the year					1,57,248.97
	Surplus for the year					-
	Addition					3,46,96,197.54
	Total (Rs.)					
	Deductions during the year					-
3101000	Deficit for the year					1,85,46,597.35
	Transfers					
						1,61,49,600.19
	Balance at the end of the current year					


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Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	933359.00	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	0.00	0.00	
Total (b)	933359.00	0.00	
(c) Payments out of funds			
[I] Capital expenditure on Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
Total (c)	0.00	0.00	
Net Balance of Special Funds (a + b) - (c)	933359.00	0.00	


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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution	1,16,47,133.89	1,22,85,745.00	2,39,32,878.89	39,35,842.61	1,99,97,036.28
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	1,16,47,133.89	1,22,85,745.00	2,39,32,878.89	39,35,842.61	1,99,97,036.28


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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	57,56,180.00	2,39,52,494.00	-		
(b) Additions to the Grants *					
Grant received during the year	57,93,740.00	1,05,26,089.00			
Interest/Dividend earned on Grant					
Investments					
Profit on disposal of Grant					
Investments					
Appreciation in Value of Grant					
Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	57,93,740.00	1,05,26,089.00	-	-	-
Total (a + b)	1,15,49,920.00	3,44,78,583.00	-	-	-
(c) Payments out of funds					
Capital expenditure on Fixed Assets	25,16,450.00	97,69,295.00			
Capital Expenditure on Other					
Revenue Expenditure on	55,57,226.00	86,29,344.00			
Salary, Wages, allowances etc.					
Rent					
Other:					
Loss on disposal of Grant					
Investments					
Capital Reserve					
Investments					
Grants Refunded					
Other administrative charges					
Total (c)	80,73,676.00	1,83,98,639.00	-	-	-
Net balance at the year end(a+b)- (c)	34,76,244.00	1,60,79,944.00	-	-	-
Total		1,95,56,188.00			

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government	-	-
	Loans from State government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	-	-

Notes:

- (1) The nature of the Security shall be specified in each of these categories;
- (2) Particulars of any guarantees given shall be disclosed;
- (3) Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- (4) Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- (5) For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.


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Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	2,67,201.35	5,22,233.35
	Total Un-Secured Loans	2,67,201.35	5,22,233.35

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	32,92,520.00	32,92,520.00
34020	From Revenues	94,500.00	94,500.00
	From staff		
	From Others		
	Total deposits received	33,87,020.00	33,87,020.00


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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				-
	Electrical works				-
	Others				-
	Total of deposit works				2.00


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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	6,49,830.00	9,82,748.00
	Interest Accrued and Due		
	Recoveries Payable	37,423.00	80,415.00
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues		
	Others	41,520.00	39,648.00
		7,28,773.00	11,02,811.00


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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	3,48,327.00	4,40,584.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	3,48,327.00	4,40,584.00


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	15	-	-	15.00	-	-	-	-	-	15
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	1,15,90,056.86	9,18,865	-	1,25,08,921.86	22,08,122	3,43,360	-	25,51,481.98	99,57,440	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	* Roads and Bridges	4,05,15,045	80,78,865	-	4,85,93,910.06	3,29,59,302	22,33,515	-	3,51,92,817.55	1,34,01,093	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	* Sewerage and drainage	1,89,07,752	7,91,141	-	1,96,98,893.00	85,79,127	7,41,318	-	93,20,444.27	1,03,78,449	-
41032	* Water ways	93,32,836	-	-	93,32,836.00	71,86,144	2,14,669	-	74,00,813.62	19,33,022	-
41033	* Public Lighting	25,74,530	-	-	25,74,530.00	23,17,077.00	25,745.30	-	23,42,822.30	2,31,708	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	* Plants & Machines	15,21,795	-	-	15,21,795.00	11,48,109	37,369	-	11,85,477.15	3,36,318	-
41050	* Vehicles	48,08,935	24,48,067	-	72,57,002.00	42,07,375	3,04,963	-	45,12,317.70	27,44,664	-
41060	* Office & other equipment	4,78,433	48,807	-	5,27,240.00	3,36,964	19,028	-	3,55,991.20	1,71,249	-
41070	* Furniture, fixtures, fittings and electrical appliances	3,57,051	-	-	3,57,051.00	1,98,292	15,876	-	2,14,167.77	1,42,883	-
41080	* Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	9,00,86,448.92	1,22,85,745.00	-	10,23,72,193.92	5,91,40,510.93	39,35,842.61	-	6,30,76,353.54	3,92,95,840	-
41210	Work-in-progress	4,42,343.00	1,32,53,617	97,88,871	39,07,089	-	-	-	-	39,07,089	-
	Total	9,05,28,792	2,55,39,362.00	97,88,871	10,62,79,282.92	5,91,40,511	39,35,843	-	6,30,76,353.54	4,32,02,929	-

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs)	Previous year Carrying Cost (Rs)
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments				
	General Fund				

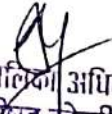

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Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
4208000	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			35,00,000.00	2,35,53,549.00
	Total of Investments General Fund		-	35,00,000.00	2,35,53,549.00


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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose	-	9,11,788.00
	Tools Others	-	-
	Total Stock in hand	-	9,11,788.00


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Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	Receivables for Property Taxes				
	Less than 5 years	20,01,363	-	20,01,363	14,44,514
	More than 5 years*			-	
	Sub - total	20,01,363	-	20,01,363	14,44,514
	Less: State Government Cesses/Levies				
	Net Receivables of Property	20,01,363	-	20,01,363	14,44,514
43120	Receivable of Other Taxes				
	Less than 3 years	34,02,493	-	34,02,493	36,77,571
	More than 3 years*	-			
	Sub - total	34,02,493	-	34,02,493	36,77,571
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	34,02,493	-	34,02,493	36,77,571
43130	Receivable for Water Taxes				
	Less than 3 years	2,33,280		2,33,280	2,75,740
	More than 3 years*				
	Sub - total	2,33,280	-	2,33,280	2,75,740
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	2,33,280	-	2,33,280	2,75,740
43140	Receivables for Other Source				
	Less than 3 years	11,63,129		11,63,129	16,24,071
	More than 3 years*				
	Sub - total	11,63,129	-	11,63,129	16,24,071
43150	Receivables from Control Account				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	68,00,265.33	-	68,00,265.33	70,21,896.33

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Municipal Council Kothri
Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	-	31,298.17
	Total Prepaid expenses	-	31,298.17


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Municipal Council Kothri
Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	-
	Cash In Hand	-	-
45020	Nationalised Banks	78,64,310.11	1,93,73,951.32
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
45060	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	78,64,310.11	1,93,73,951.32


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Municipal Council Kothri
Schedule B-18: Loans, advances, and deposits

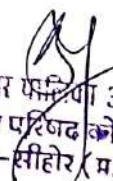
Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	and during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
	Loans and advances to employees	-	-	-	-
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	[Schedule B-18 (a)]				
	Total Loans, advances, and	-	-	-	-

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नगर परिषद कोठी
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Municipal Council Kothri
Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
Total Other Assets			

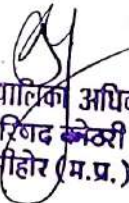

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Municipal Council Kothri

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		


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 नगर परिषद कोठरी
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Municipal Council Kothri
Income & Expenditure Statement
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	INCOME			
	Tax Revenue	IE-1	28,66,649	37,92,571
	Assigned Revenues & Compensation	IE-2	1,34,86,453	93,84,443
	Rental Income from Municipal Properties	IE-3	1,28,753	8,22,291
	Fees & User Charges	IE-4	14,59,107	52,642
	Sale & Hire Charges	IE-5	2,57,800	1,50,625
	Revenue Grants, Contributions & Subsidies	IE-6	1,71,22,413	3,50,96,328
	Income from Investments	IE-7	-	19,82,368
	Interest Earned	IE-8	-	-
	Other Income	IE-9	44,730	4,83,788
	Total - INCOME		3,53,65,905	5,17,65,056
B	EXPENDITURE			
	Establishment Expenses	IE-10	1,45,56,928	1,39,61,559
	Administrative Expenses	IE-11	31,63,524	55,38,949
	Operations & Maintenance	IE-12	1,25,01,570	1,77,53,663
	Interest & Finance Expenses	IE-13	649	-
	Programme Expenses	IE-14	5,50,142	23,57,217
	Revenue Grants, Contributions & subsidies	IE-15	5,00,000	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		39,35,843	93,42,074
	Total - EXPENDITURE		3,52,08,656	4,89,53,462
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		1,57,249	28,11,594
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		1,57,249	28,11,594
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		1,57,249	28,11,594

Date 14-09-2024
Place : Bhopal

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नगर परिषद कोठरी
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For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	22,60,585.00	18,66,635.00
11002	Water tax	50,850.00	1,47,506.00
11003	Sewerage Tax	60,098.00	12,38,849.00
11004	Conservancy Tax	-	1,800.00
11005	Lighting Tax	-	-
11006	Education tax	-	6,240.00
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	4,95,116.00	5,31,541.00
	Sub-total	28,66,649.00	37,92,571.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	28,66,649.00	37,92,571.00

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	-
12010	Taxes and Duties collected by others	7,31,194.00	-
12020	Compensation in lieu of Taxes / duties	1,27,55,259.00	93,84,443.00
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	1,34,86,453.00	93,84,443.00

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नगर परिषद खेठरी
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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	1,28,603.00	8,22,291.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	150.00	-
13080	Other rents	-	-
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	1,28,753.00	8,22,291.00

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	11,96,284.00	254.00
14013	Fees for Certificate or Extract	6,370.00	5,454.00
14014	Development Charges	-	-
14015	Regularization Fees	-	176.00
14020	Penalties and Fines	3,080.00	845.00
14040	Other Fees	18,207.00	37,853.00
14050	User Charges	2,35,166.00	8,060.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	14,59,107.00	52,642.00
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	14,59,107.00	52,642.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	1,100.00	-
15011	Sale of Forms & Publications	2,55,200.00	1,48,125.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	2,500.00
15041	Hire Charges for Equipment	1,500.00	-
	Total Income from Sale & Hire charges - income head-wise	2,57,800.00	1,50,625.00

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नगर परिषद कोठी
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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,71,22,412.61	3,50,96,327.61
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	1,71,22,412.61	3,50,96,327.61

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	19,82,368.33
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	19,82,368.33

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	-	-
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	-	-

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	44,730.00	4,83,788.00
	Total Other Income	44,730.00	4,83,788.00

उत्तर नगर पालिका अधिकारी
नगर परिषद कीटरी
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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,27,44,309.00	1,32,40,797.00
21020	Benefits and Allowances	6,75,144.00	1,50,570.00
21030	Pension	11,37,474.86	5,70,192.00
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	1,45,56,927.86	1,39,61,559.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	44,204.00	43,800.00
22012	Communication Expenses	-	8,233.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	6,55,672.00	23,39,402.00
22030	Traveling & Conveyance	12,25,281.00	15,86,809.00
22040	Insurance	31,298.17	99,684.00
22050	Audit Fees	-	40,710.00
22051	Legal Expenses	22,242.00	-
22052	Professional and other Fees	5,67,350.00	1,85,975.00
22060	Advertisement and Publicity	6,03,638.00	10,06,836.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	13,839.00	2,27,500.00
	Total administrative expenses	31,63,524.17	55,38,949.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	8,59,241.00	32,52,707.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	95,158.00	5,59,158.00
23050	Repairs & maintenance -Infrastructure Assets	40,83,025.00	39,65,685.00
23051	Repairs & maintenance - Civic	30,09,600.00	27,16,249.00
23052	Repairs & maintenance - Buildings	5,69,303.00	9,28,906.00
23053	Repairs & maintenance - Vehicles	7,77,151.00	11,53,082.00
23054	Repairs & maintenance - Furnitures	6,402.00	-
23055	Repairs & maintenance - Office Equipments	39,988.00	2,09,873.00
23056	Repairs & maintenance - Electrical Appliances	19,109.00	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	30,42,593.00	49,68,005.00
	Total operations & maintenance	1,25,01,570.00	1,77,53,663.00

उप नगर प्रशासिका अधिकारी
नगर प्रशासक कार्यालय
जिला-सीहोर (म.प्र.)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations	-	
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	649.00	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	649.00	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	-	1,02,159.00
25020	Own Programs	5,00,142.00	16,81,258.00
25030	Share in Programs of others	50,000.00	5,73,800.00
	Total Programme Expenses	5,50,142.00	23,57,217.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	5,00,000.00	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	5,00,000.00	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		-
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	-	

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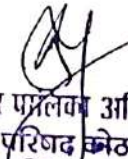


Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income	-	
18510	Taxes	-	
18520	Other - Revenues	-	
18530	Recovery of revenues written off		
18540	Other income		
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	
28560	Refund of Other Revenues		
28580	Other Expenses		
	Sub - Total Income (b)	-	
	Total Prior Period (Net) (a-b)	-	-


मुख्य नगर प्रमेलिका अधिकारी,
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Municipal Council kothri
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	1,93,73,951			
	Operating Receipts			Operating Payments	
110	Tax Revenue	28,60,004	210	Establishment Expenses	79,34,252
120	Assigned Revenues & Compensations	1,34,86,453	220	Administrative Expenses	30,39,504
130	Rental income from Municipal Properties	1,28,753	230	Operations and Maintenance	92,13,021
140	Fees & User Charges	12,26,441	240	Interest & Finance Charges	649
150	Sale & Hire Charges	2,57,800	250	Programme Expenses	5,45,142
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	5,00,000
170	Income from Investments	-	270	Purchase of Stores	-
171	Interest Earned	-	271	Miscellaneous expenses	-
180	Other Income	44,730	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
310	Mucipal Fund				
330	Loans Received		340	Refund of Deposits	
340	Deposits Received		35020	Recoveries Payable	8,73,295
320	Grants and contribution for specific purposes	1,53,19,829	35011	Employee Liabilities	67,55,594
35080	Other Liabilities	67,948	35010	Creditors	1,71,79,530
35090-01	Sale proceeds from Assets		35080	Other Liabilities	66,076
35090-02	Realisation of Investment - General Fund		36010	Provisions for Expense	5,07,398
35090-02	Realisation of Investment - Other Funds		331	Loan repayment	2,55,032
421	Investment	1,18,25,000	310	Muncipal fund	1,03,18,048
431	Debtors	4,60,942	420	Investments - General Fund	-
			421	Investments - Other Funds	-
			311	Earmarked fund	-
			460	Loan & Advance	-
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	78,64,310
	TOTAL	6,50,51,851		TOTAL	6,50,51,851

मुख्य नगर प्रशासिका अधिकारी
नगर परिषद कोठी
जिला-सीहोर (म.प्र.)



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2023-24

NAME OF ULB :- KOTHRI
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2022-23	2023-24	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	18,66,635.00	22,60,585.00	21.10%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Consolidated Tax	12,38,849	60,098	-95.15%	Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Development Cess	2,12,603.00	1,59,386.00	-25.03%	Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	3,25,178.00	3,35,730.00	3.24%	Tax collection has increased gracefully.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (A)	36,43,265	28,15,799			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	8,22,291.00	1,28,753.00	-84.34%	Rent collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	1,47,506	50,850	-65.53%	Tax collection has decreased worstly..	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management				No comments	No comments
d.	Other Fees & Taxes	52,642.00	14,59,107.00	2671.75%	Other Fees & Taxes collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
	TOTAL (B)	10,22,439.00	16,38,710			

GRANT TOTAL (A) + (B) 46,65,704.00 44,54,509.00

मुख्य-प्रमाणित अधिकारी

नगर प्रमुख, कोठरी

जिला-सीहोर (म.प्र.)



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regards. [For more details Refer Observation sheet]	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. [For more details Refer Observation sheet]	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there no any FDR in the ULB during the year.	Since FDR was not made by the council so there is no need to maintain FDR register. [For more details Refer Observation sheet]	If Investment is made, proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has not followed proper tender process in some cases.	Proper Files/ Records should be maintained for Tenders & Bids and proper process should be followed.


 प्रमोद कुमार शर्मा
 नगर परिषद कोठी
 जिला-सीहिर (म.प्र.)



6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants/ Loans to Revenue Nature Expenditure and from one scheme/ Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	641.34%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	34.89%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकाारी
नगर परिषद केवडी
दिल्ली - सीडियर (म.प्र.)



Revised Abstract Sheet For Reporting on Audit Paras
2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS										CAPITAL RECEIPTS				
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
1	Bhopal	Sehore	Kothri	Municipality	22,60,585	6,06,064	14,59,107	3,86,553	1,34,86,453	1,71,22,413	44,730		34,76,244						

TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
3,88,42,149	1,45,56,928	31,63,524	1,25,01,570	649	49,85,985		-	3,52,08,656

मुख्य नगर प्रशासन अधिकारी
नगर परिषद, कोठरी
जिला-सीकर (म.प्र.)



Municipal Council Kothri
STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	1,57,248.97	1,57,248.97	28,11,594.33
Add: Adjustments For			
Depreciation	39,35,842.61		93,42,073.61
Interest And Finance Expenses	649.00	39,36,491.61	
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			1,27,39,337.00
Investment Income			19,82,368.33
Transfer To Reserves			
Interest Income Received		-	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		40,93,740.58	28,11,594.33
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	2,21,631.00		(20,14,636.57)
(Increase)/Decrease In Stock In Hand			(9,11,788.00)
(Increase)/Decrease In Prepaid Expenses			(6,811.00)
(Increase)/Decrease In Other Current Assets			
(Decrease)/Increase In Deposits Received	-		(12,95,053.00)
(Decrease)/Increase In Deposits Work			
(Decrease)/Increase In Other Current Liabilities	(3,74,038.00)		3,64,071.00
(Decrease)/Increase In Provisions	(92,257.00)		25,484.00
Extra ordinary items (please specify)		(2,44,664.00)	
Capital contribution			
Net Cash Generated from/ (Used in) Operating Activities [A]		38,49,076.58	(10,27,139.24)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	2,55,39,362.00		93,06,723.00
(Increase)/Decrease In Special Funds/ Grants	1,01,52,486.00		(29,92,034.00)
(Increase)/Decrease In Earmarked Funds			
(Increase)/Decrease In Reserve ' Grant Against Fixed Assets	(83,49,902.39)		39,42,997.61
Purchase Of Investment		2,73,41,945.61	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			19,82,368.33
Investment Income Received			
Interest Income Received		-	-
Net cash generated from/(used in) investing activities [B]		2,73,41,945.61	19,82,368.33
[C] Cash flows from Financing Activities			

Add:			
Loans From Banks/Others Received	2,67,201.35		5,22,233.35
Less:			
Interest & Finance Expenses	649.00		-
		2,67,850.35	
Net Cash Generated From/(Used In) Financing Activities [C]		2,67,850.35	5,22,233.35
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		3,14,58,872.54	14,77,462.44
Cash And Cash Equivalent At Beginning Of The Period		1,93,73,951.32	1,69,51,545.00
Cash and cash equivalent at end of the period		78,64,310.11	1,93,73,951.32
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	78,64,310.11	78,64,310.11	1,93,73,951.32
Total Of The Breakup Of Cash And Cash Equivalents		-	

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद कोठरी
जिला-सीहोर (म.प्र.)



[Handwritten signature]

Pramod Sharma
(Partner)
Mem. No. : 076883