

कार्यालय, नगर परिषद कोठी, जिला सतना (म०प्र०)
Office, Nagar Parishad Kothi, Dist. Satna (M.P.)

Address:- Ward No. 05, Bhoji Road Kothi
Dist. Satna M.P. - 485666
Tel. 07671-273333
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क्रमांक/न०प्र०/2021/ 818

कोठी, जिला 06/10/2021

प्रति,

श्रीमान आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल म०प्र०

विषय- नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में।

सन्दर्भ- आपका पत्र क्रमांक/ऑडिट/लेखा शा-4(क)/2021/10082 भोपाल दिनांक 21/06/2021

विषयान्वित एवं सन्दर्भित पत्र के क्रम में लेख है कि वित्तीय वर्ष 2020-21 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट द्वारा कराया जाकर ऑडिट रिपोर्ट संलग्न कर आवश्यक कार्यवाही हेतु सादर सम्प्रेषित है।

संलग्न- ऑडिट रिपोर्ट।

(डॉ. पूजा दिवदी)

मुख्य नगरपालिका अधिकारी
नगर परिषद कोठी
जिला - सतना म०प्र०

MUNICIPAL COUNCIL KOTHI

District - Satna

AUDIT REPORT- 2020-21



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KOTHI, DISTRICT SATNA (M.P)** for the year ended 31st March 2021, 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 2021.

Date:-25/09/2021

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद् कोठी
जिला सतना (म.प्र.)



16/09/2021

Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN:-21076883AAAAAYU1751

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa and Khurai

MUNICIPAL COUNCIL KOTHI
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2020 to 31 March 2021

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	775,666
	Assigned Revenues & Compensation	IE-2	9,369,277
	Rental Income from Municipal Properties	IE-3	5,588,676
	Fees & User Charges	IE-4	932,758
	Sale & Hire Charges	IE-5	222,241
	Revenue Grants, Contributions & Subsidies	IE-6	5,568,798
	Income from Investments	IE-7	-
	Interest Earned	IE-8	329,209
	Other Income	IE-9	-
	Total - INCOME		22,786,624
B	EXPENDITURE		
	Establishment Expenses	IE-10	14,613,666
	Administrative Expenses	IE-11	1,484,165
	Operations & Maintenance	IE-12	5,119,945
	Interest & Finance Expenses	IE-13	-
	Programme Expenses	IE-14	88,976
	Revenue Grants, Contributions & subsidies	IE-15	1,435,650
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		
	Total - EXPENDITURE		22,742,403
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		44,221
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>		44,221
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		44,221

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नगर परिषद् कोठी
जिला सतना (म.प्र.)



Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	327,326
11002	Water tax	278,244
11003	Sewerage Tax	5,418
11004	Conservancy Tax	
11005	Lighting Tax	
11006	Education tax	
11007	Vehicle Tax	
11008	Tax on Animals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement tax	
11012	Pilgrimage Tax	
11013	Export Tax	
11031	Consolidates Tax	
11051	Octroi & Toll	
11080	Other taxes	164,678
	Sub-total	775,666
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	775,666

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

Account Code	Particulars	Current 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	509,400
12020	Compensation in lieu of Taxes / duties	8,859,877
12030	Compensations in lieu of Concessions	
	Total assigned revenues & compensation	9,369,277

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	5,588,676
13020	Rent from Office Buildings	
13030	Rent from Guest Houses	
13040	Rent from lease of lands	
13080	Other rents	
	Sub-Total	
13090	Less: Rent Remission and Refunds	
	Sub-total	
	Total Rental Income from Municipal Properties	5,588,676

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	330
14011	Licensing Fees	3,636
14012	Fees for Grant of Permit	19,613
14013	Fees for Certificate or Extract	4,713
14014	Development Charges	
14015	Regularization Fees	
14020	Penalties and Fines	498,616
14040	Other Fees	375,130
14050	User Charges	17,000
14060	Entry Fees	13,720
14070	Service / Administrative Charges	
14080	Other Charges	
	Sub-Total	932,758
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	932,758


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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	1,050
15011	Sale of Forms & Publications	118,941
15012	Sale of stores & scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	
15041	Hire Charges for Equipment	102,250
	Total Income from Sale & Hire charges - income head-wise	222,241

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	5,568,798
16020	Re-imbursement of expenses	
16030	Contribution towards schemes	
	Total Revenue Grants, Contributions & Subsidies	5,568,798

Schedule IE-7: Income from Investments - General Fund

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

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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	329,209
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	329,209

Schedule IE- 9: Other Income

Account Code	Particulars	Current 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	-
	Total Other Income	-

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	13,085,359
21020	Benefits and Allowances	
21030	Pension	535,675
21040	Other Terminal & Retirement Benefits	992,632
	Total establishment expenses	14,613,666

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Office maintenance	296,542
22012	Communication Expenses	24,296
22020	Books & Periodicals	6,300
22021	Printing and Stationery	238,696
22030	Traveling & Conveyance	479,410
22040	Insurance	160,880
22050	Audit Fees	40,474
22051	Legal Expenses	41,466
22052	Professional and other Fees	51,195
22060	Advertisement and Publicity	52,750
22061	Membership & subscriptions	
22080	Other Administrative Expenses	92,157
	Total administrative expenses	1,484,165

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	1,463,558
23020	Bulk Purchases	1,484,192
23030	Consumption of Stores	
23040	Hire Charges	40,380
23050	Repairs & maintenance -Infrastructure	1,678,408
23051	Repairs & maintenance - Civic Amenities	131,185
23052	Repairs & maintenance - Buildings	60,927
23053	Repairs & maintenance - Vehicles	153,682
23054	Repairs & maintenance - Furnitures	
23055	Repairs & maintenance - Office Equipments	10,100
23056	Repairs & maintenance - Electrical Appliances	97,514
23059	Repairs & maintenance - Others	
23080	Other operating & maintenance expenses	
	Total operations & maintenance	5,119,945

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Schedule IE-13: Interest & Finance Charges


Account	Particulars	Current Year
24010	Interest on Loans from Central Government	-
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	-
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	
25020	Own Programs	88,976
25030	Share in Programs of others	
	Total Programme Expenses	88,976

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	
26020	Contributions [specify details]	1,435,650
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	1,435,650


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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current 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	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current 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.)
	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 expense (b)	-
	Total Prior Period (Net) (a-b)	-

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MUNICIPAL COUNCIL, KOTHI
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2020 to 31 March 2021

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)	44,900,692		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			Operating Payments	
110	Tax Revenue	775,666	210	Establishment Expenses	14,613,666
120	Assigned Revenues & Compensations	9,369,277	220	Administrative Expenses	1,484,165
130	Rental income from Municipal Properties	5,590,773	230	Operations and Maintenance	4,455,489
140	Fees & User Charges	932,758	240	Interest & Finance Charges	
150	Sale & Hire Charges	222,241	250	Programme Expenses	88,976
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	1,435,650
170	Income from Investments		270	Purchase of Stores	
171	Interest Earned	329,209	271	Miscellaneous expenses	
180	Other Income		285	Prior period	
	Non-Operating Receipts-			Non-Operating Payments	
330	Loans Received		340	Refund of Deposits	119,584
340	Deposits Received	11,250	35010	Creditor	
320	Grants and contribution for specific purposes	16,764,918	35020	Recoveries Payable	782,786
350	Other Liabilities	116,233	35011	Employee Liabilities	
35080	Other, Miscellaneous		35080	Other, Miscellaneous	
35090-02	Realisation of Investment - General Fund		330	Secured Loan	
35090-02	Realisation of Investment - Other Funds		410	Acquisition / Purchase of Fixed Assets	12,240,588
341	Deposit works		412	Capital Work in Progress	
35041	Revenue Collected in Advance		421	Investments - General Fund	
421	Investment Of Other Fund		430	stock in hand	
	Other Loans & Advances (recovery)		460	Loans, Advances & Deposits	
431	debtors(receivable)		431	Sundry Debtor (Receivables)	
460	Loan Advances & Deposits		360	Provisions	
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	43,792,112
	TOTAL	79,013,016		TOTAL	79,013,016

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नगर परिषद् कोठी
जिला सतना (म.प्र.)



MUNICIPAL COUNCIL KOTHI

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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जिला सतलुजा (ग.प्र.)



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 no 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.

Audit of Grants & Loans

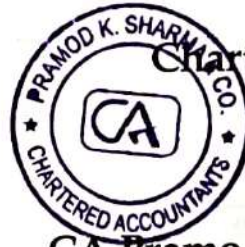

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- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद् कोठी
जिला सतना (म.प्र.)



Chartered Accountant

CA Pramod Kumar Sharma
(Partner)

Kothi Municipal Council
Cash Flow Summary
For the Period From 1 April 2020 to 31 March 2021

	Item/ Head of Account	Current Year (Rs)	Amount	Percentage
A	INCOME			
	Inflow of Cash :			
	Capital Account			
	320 - Grants, Contribution for Specific Purposes	16,801,220	16,801,220.00	49.20%
	Current Liabilities			
	340 - Deposits Received	11,250	127,482.58	0.37%
	350-Other Liabilities	116,233		
	Investments			
	421 - Investments -Other Funds		-	
	Direct Incomes			
	110 - Rates & Tax Revenue	775,666	17,219,923.58	50.43%
	120 - Assigned Revenues & Compensations	9,369,277		
	130 - Rental Income From Municipal Properties	5,590,773		
	140 - Fees & User Charges	932,758		
	150 - Sale & Hire Charges	222,241		
	171 - Interest Earned	329,209		
	180 - Other Income			
	Total - Inflow of Cash		34,148,626.16	100.00%
B	Outflow of Cash :			
	Capital Account			
	320 -Grant,Contribution for Spacific Purposes	36302	36,302	0.10%
	Current Liabilities			
	340 - Deposits Received	119584	902,370	2.56%
	341 - Deposit Works			
	350 - Other Liabilities	782786.05		
	360 - Provisions			
	Fixed Assets			
	410 - Fixed Assets	12240587.6	12,240,588	34.72%
	412 - Capital Work-in- Progress			
	Investments			
	421 - Investments -Other Funds		-	
	Current Assets			
	Loans & Advances (Asset)		-	
	Indirect Expenses			
	210 - Establishment Expenses	14,613,666	22,077,947	62.62%
	220 - Administrativ E Expenses	1,484,165		
	230 - Operations & Maintenance	4,455,489		
	240 - Interest & Finance Charges			
	250 - Programme Expenses	88,976		
	260 - Revenue Grants, Contribution and Subsidies	1,435,650		
	Total - Outflow of Cash		35,257,206.49	100.00%
C				
D	Net Inflow		(1,108,580.33)	-
E	Add Opening Balance		44,900,692	
	Closing Balance		43,792,111.57	


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नगर परिषद् कोठी
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Account Summary Month From April 2020 to March 2021

S.R. NO	Name Of Bank	Account No	Opening Balance Balance as per Bank Statements	Closing Balance Balance as per Bank Statements	Opening Balance Balance as per cash book	Closing Balance Balance as Cash Book
1	Indian bank	399301020024003	3370463.59		44,900,691.90	42,621,287.86
2	Indian bank	399301020023024	36302.5	36,087.54		
3	Indian bank	399302010006834	1525411			
4	Indian bank	399302010008188	15032	-		
5	Indian bank	50370749216	2736100.74	4,432,983.74		
6	Indian bank	50370089202	177465.65	10,120,471.75		
7	Allahabad Bank	50236036572	28117.4			
8	Indian bank	50359235115	1778498.28	1,346,016.28		
9	Indian bank	50345373229		-		
10	State Bank of India	53052151977	5885063.51	8,197,010.51		
11	State Bank of India	30314254764	1731	1,682.00		
12	Axis Bank	917010056305278	1265014	1,166,360.00		
13	Canara Bank	2489101015792	0	15,244,681.00		
14	HDFC	9199265200358	4045673			
15	Zila Shakari Bank	668013015049	115100	115,100.00		
16	Central Bank of India	3022930348	1121	-		
	Total		20,981,093.67	40,660,392.82	44,900,691.90	42,621,287.86




 मुख्य नगर पालिका अधिकारी
 नगर परिषद् कोठी
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NAGAR PAISHAD- KOTHI
BANK RECONCILIATION STATEMENT
April 31/03/2021

Opening Balance As Per Cash Book

44,900,691.90

Opening Balance As Per Pass Book

20,981,093.67

Less: Add Opening Difference

23,919,598.23

Closing Balance As Per Cash Book

42,621,287.80

Less: Totaling Mistake

DATE	CASH BOOK NO.		AMOUNT
01-04-20	3	(876293-871293)	5,000.00
12-05-20	33	(38383-38283)	100.00
29-07-20	94	(48390-48384)	6.00
07-07-20	99	(43110-43104)	6.00
10-08-20	100	(48498-48492)	6.00
14-09-20	124	(43077-43071)	6.00
21-09-20	128	(26575-26675)	(100.00)
01-10-20	139	(34131-34125)	6.00
07-11-20	164	(47110-47104)	4.00
17-11-20	170	(50416-50410)	6.00
24-11-20	175	(26711-26705)	6.00
04-09-20	116	(1094763-1135393)	(40,630.00)
10-02-21	236	(610117-631117)	(21,000.00)
22-02-21	323	(17882-17931.72)	(49.72)
12-01-21	10	(651499-774560)	(123,061.00)

(179,694.72)

Add: Cheque Issue But Not Presented In Bank

DATE	VOUCHAR NO.	AMOUNT
30-04-20	18	241575
30-04-20	19	2517229.95
12-05-20	26	31000
12-05-20	26	988685
14-05-20	33	30000
15-05-20	34	489664.12
20-05-20	36	92880
29-05-20	44	26000
29-05-20	44	1500
29-05-20	44	10920
05-06-20	50	60000
10-06-20	53	3013675
10-06-20	54	26563.82
01-07-20	73	62957
01-07-20	74	56498
31-07-20	101	80710
20-08-20	109	80000
08-09-20	121	11305
08-09-20	122	1340303
08-10-20	157	21000
08-10-20	158	63131
08-10-20	159	943566
08-10-20	160	85781
15-10-20	163	2855
15-10-20	164	2735
15-10-20	165	2950
15-10-20	167	7000
15-10-20	169	13106
15-10-20	170	2349
15-10-20	171	12123
09-11-20	191	349814
11-11-20		200
12-11-20	199	110207.48
12-11-20	200	5900
15-12-20	235	10503
28-01-21	286	11612
06-03-21	336	67546

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जिला सतना (म.प्र.)



06-03-21	340	3000
06-03-21	341	14160
06-03-21	344	27226
06-03-21	345	25000
09-03-21	350	1068470.84
09-03-21	351	9910
10-03-21	356	45820
10-03-21	358	24240
10-03-21	359	47194
17-03-21	361	7770
17-03-21	364	12000
18-03-21	367	15940
19-03-21	368	1236
21-03-21	370	73854
21-03-21	371	10550
25-03-21	377	37500
25-03-21	378	47625
27-03-21	381	160000

12,505,340.21

Less : Amount Credit in Cash Book But Not in Pass Book

DATE	AMOUNT
01-04-20	692775
01-04-20	39540
03-04-20	1464
07-04-20	4995
08-04-20	1842.2
09-04-20	390
10-04-20	4446
11-04-20	732
13-04-20	1594
15-04-20	2629
16-04-20	195
17-04-20	1106
20-04-20	862
21-04-20	2376
23-04-20	2196
24-04-20	912
27-04-20	3840
29-04-20	4380
30-04-20	7176
01-05-20	2448
02-05-20	862
04-05-20	5765
05-05-20	4795
06-05-20	8956
07-05-20	1891
08-05-20	6003
11-05-20	59852.64
12-05-20	7886.3
13-05-20	4550
14-05-20	6448
15-05-20	325
18-05-20	3385
19-05-20	10143
20-05-20	5039
21-05-20	992
22-05-20	5787
23-05-20	1644
26-05-20	3241
28-05-20	2121
30-05-20	1612
01-06-20	2387
02-06-20	3153
03-06-20	7365
04-06-20	3506
05-06-20	8599
06-06-20	1884
08-06-20	9661

मुख्य नगरपालिका अधिकारी
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जिला सतना (म.प्र.)



10-06-20	44336
11-06-20	2321
12-06-20	3259
15-06-20	4629
16-06-20	1227
17-06-20	3012
18-06-20	747
19-06-20	1690
22-06-20	30680
23-06-20	747
24-06-20	2654
25-06-20	480
26-06-20	260
27-06-20	44065
28-06-20	212
29-06-20	4588
30-06-20	9405
01-07-20	6243
02-07-20	5270
03-07-20	11083
04-07-20	65
06-07-20	3547
07-07-20	11385.4
08-07-20	10031
09-07-20	11488
10-07-20	20560
13-07-20	58360
14-07-20	1860
15-07-20	3090
16-07-20	65
17-07-20	255
18-07-20	120
20-07-20	163604
21-07-20	6200
22-07-20	1140
23-07-20	1250
03-08-20	187
06-08-20	4342
07-08-20	18432
10-08-20	51866
11-08-20	6459
13-08-20	6996
14-08-20	982
17-08-20	2565
19-08-20	1070
20-08-20	23648.88
22-08-20	2160
24-08-20	3608
26-08-20	2207
27-08-20	2075
28-08-20	22048
29-08-20	1949
31-08-20	1460
02-09-20	5024
03-09-20	5543
04-09-20	4879
05-09-20	1810
07-09-20	17855
08-09-20	7987
09-09-20	13160
10-09-20	31285
11-09-20	152544
14-09-20	21033
15-09-20	22375
16-09-20	268003
17-09-20	1209
18-09-20	6312
21-09-20	4846
22-09-20	360
23-09-20	1536

मुख्य नगर पालिका अधिकारी
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जिला सतना (म.प्र.)



24-09-20	8135
25-09-20	51968
26-09-20	1758
27-09-20	180
28-09-20	47036
29-09-20	10354
30-09-20	59592
01-10-20	13761
03-10-20	9876
05-10-20	11962
06-10-20	19583.3
07-10-20	9212
08-10-20	142293
09-10-20	15034
12-10-20	25590
13-10-20	3487
14-10-20	5207
15-10-20	70691.42
16-10-20	2914
19-10-20	11052
20-10-20	3262
21-10-20	3734
22-10-20	2573
23-10-20	10183
24-10-20	1552
27-10-20	9903
28-10-20	30957
29-10-20	11731
02-11-20	125281
03-11-20	3876
04-11-20	6823
05-11-20	11167
06-11-20	6100
07-11-20	2773
09-11-20	29810
10-11-20	54803
11-11-20	2408
12-11-20	4470
13-11-20	6747
17-11-20	9034
18-11-20	7585
19-11-20	22073
20-11-20	3139
23-11-20	7993
24-11-20	2498
25-11-20	2810
26-11-20	12865
27-11-20	2529
28-11-20	3516
01-12-20	9147
03-12-20	4090
04-12-20	7301
05-12-20	15670
07-12-20	8119
08-12-20	19332
09-12-20	57970
10-12-20	14256
11-12-20	3285
14-12-20	67486
15-12-20	43557
16-12-20	3913
17-12-20	265
18-12-20	6645
21-12-20	18769
22-12-20	2320
24-12-20	1748
26-12-20	120
28-12-20	15489
29-12-20	5837
30-12-20	7777

मुख्य नगर प्रमोदिका अधिकारी
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31-12-20	3340
01-01-21	2374
02-01-21	37400
04-01-21	5272
05-01-21	9494
06-01-21	22363
07-01-21	10058
08-01-21	12388
09-01-21	486
10-01-21	523
11-01-21	36130
12-01-21	8296
13-01-21	6250
15-01-21	6173
18-01-21	11372
19-01-21	20807
20-01-21	2512
21-01-21	2469
22-01-21	129700
23-01-21	810
25-01-21	9793
27-01-21	4712
28-01-21	5744
30-01-21	25501
01-02-21	8932
02-02-21	22359
03-02-21	36322
04-02-21	12014
05-02-21	32534
06-02-21	2374
08-02-21	26852
09-02-21	19036
10-02-21	37177
11-02-21	9410
12-02-21	7672
15-02-21	11611
16-02-21	340
17-02-21	5967
18-02-21	6437
19-02-21	139
22-02-21	1056383
23-02-21	94455
24-02-21	14256
25-02-21	2300
26-02-21	8746
01-03-21	6744
02-03-21	6444
03-03-21	9601
04-03-21	13921
05-03-21	51586
06-03-21	79692
08-03-21	15604
09-03-21	26687
10-03-21	70558
12-03-21	2172385
15-03-21	11450
16-03-21	2830445
17-03-21	17966
18-03-21	863386
19-03-21	729860
20-03-21	8365
21-03-21	457124
23-03-21	618214
24-03-21	22974
25-03-21	89218
26-03-21	34014
27-03-21	28387
31-03-21	361111

13,691,491.14

मुख्य नगर पालिका अधिकारी
नगर परिषद् कोठी
जिला सतना (म.प्र.)



Add: Amount Credit in Pass Book But Not in Cash Book

DATE	AMOUNT	BANK ACCOUNT
10-04-20	5172	202
15-04-20	7163	202
17-04-20	6751	202
23-04-20	3485	202
30-04-20	15000	202
04-04-20	45335	572
01-05-20	5172	202
02-05-20	780	278
04-05-20	2781	278
05-05-20	6627	202
06-05-20	6737	202
08-05-20	26000	977
08-05-20	35000	977
11-05-20	16477	202
11-05-20	456	278
12-05-20	54833	202
13-05-20	8691	202
13-05-20	1860	278
14-05-20	3745	202
15-05-20	7643	202
18-05-20	1345	202
19-05-20	180	278
20-05-20	12033	202
22-05-20	6196	202
22-05-20	1261	202
26-05-20	6262	202
26-05-20	5000	977
26-05-20	5000	977
26-05-20	5000	977
26-05-20	5000	977
26-05-20	5000	977
26-05-20	5000	977
26-05-20	1461	202
27-05-20	29000	977
27-05-20	420	278
27-05-20	870	202
28-05-20	2116	202
30-05-20	915	202
01-06-20	6297	202
03-06-20	6440	202
04-06-20	4446	202
05-06-20	7659	202
06-06-20	3414	202
08-06-20	8131	202
09-06-20	1035	202
10-06-20	42015	202
11-06-20	1600	278
11-06-20	3636	202
12-06-20	1809	278
12-06-20	3334	202
15-06-20	10682	278
15-06-20	4962	202
17-06-20	4081	202
17-06-20	1494	202
18-06-20	1837	202
19-06-20	30448	202
22-06-20	732	202
23-06-20	3401	202
24-06-20	1595	202
26-06-20	73000	115
29-06-20	260	202
29-06-20	12647	202
30-06-20	2422	202
30-06-20	212	278
01-07-20	10525	202
02-07-20	7223	202
03-07-20	4752	202
04-07-20	9501	202

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04-07-20	35000	977
06-07-20	1735	202
07-07-20	1877	202
09-07-20	12565	202
10-07-20	7752	202
10-07-20	12652	202
13-07-20	1099	278
15-07-20	20625	202
16-07-20	3135	202
17-07-20	1886	202
17-07-20	1125	202
20-07-20	124	278
21-07-20	1180	202
21-07-20	5039	202
21-07-20	56700	202
21-07-20	100000	202
21-07-20	60	278
22-07-20	2140	202
23-07-20	57000	202
23-07-20	5200	202
24-07-20	2445	202
27-07-20	1120	202
27-07-20	10000	977
27-07-20	10000	977
27-07-20	10000	977
27-07-20	10000	977
27-07-20	10000	977
27-07-20	10000	977
27-07-20	10000	977
28-07-20	2930	202
07-08-20	5295	202
07-08-20	187	278
10-08-20	18847	202
11-08-20	50496	202
12-08-20	21335	278
13-08-20	7959	202
14-08-20	4397	202
17-08-20	1785	202
18-08-20	1099	278
19-08-20	2832	202
20-08-20	19865	202
20-08-20	119	278
21-08-20	10000	977
24-08-20	1095	202
25-08-20	1250	202
25-08-20	4080	202
27-08-20	3169	202
27-08-20	12000	977
27-08-20	1913	278
31-08-20	3799	202
01-09-20	48	278
02-09-20	1145	202
04-09-20	1860	202
05-09-20	10242	202
05-09-20	1099	278
07-09-20	4780	202
08-09-20	15687	202
08-09-20	12000	977
08-09-20	14000	977
08-09-20	9000	977
09-09-20	8027	202
10-09-20	15705	202
11-09-20	28355	202
11-09-20	146	278
14-09-20	5235	202
14-09-20	107	278
15-09-20	16903	202
16-09-20	23589	202
17-09-20	14311	202

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18-09-20	2249	202
18-09-20	11275	278
21-09-20	8535	202
21-09-20	167	278
23-09-20	2700	202
24-09-20	4173	202
25-09-20	3336	202
25-09-20	1250	202
28-09-20	56617	202
29-09-20	44641	202
29-09-20	180	278
30-09-20	10400	202
01-10-20	7086	202
03-10-20	9526	202
05-10-20	14621	202
05-10-20	1099	278
06-10-20	10275	202
07-10-20	20243	202
07-10-20	158	278
08-10-20	9696	202
08-10-20	78	278
09-10-20	141172	202
09-10-20	102	278
12-10-20	48	278
13-10-20	16918	202
13-10-20	24160	202
13-10-20	74	278
14-10-20	2023	202
15-10-20	6647	202
15-10-20	50000	202
16-10-20	20900	202
19-10-20	7064	202
20-10-20	6822	202
21-10-20	2246	202
22-10-20	4829	202
23-10-20	2439	202
27-10-20	18164	202
28-10-20	2417	202
29-10-20	31043	202
29-10-20	1275	278
29-10-20	9132	202
02-11-20	0	202
03-11-20	3823	202
04-11-20	6834	202
05-11-20	11197	202
06-11-20	6066	202
07-11-20	4945	202
09-11-20	1500	278
09-11-20	15500	202
10-11-20	27668	202
10-11-20	38029	202
11-11-20	16663	202
11-11-20	2166000	977
11-11-20	1095	202
12-11-20	5000	977
12-11-20	5000	977
12-11-20	120	278
12-11-20	9180	202
13-11-20	11384	202
17-11-20	2213	278
18-11-20	8696	202
19-11-20	3227	202
20-11-20	6743	202
23-11-20	8275	278
23-11-20	5557	202
24-11-20	2596	202
25-11-20	5187	202
26-11-20	20705	202
26-11-20	35260	202
26-11-20	2850	202

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27-11-20	12545	202
01-12-20	9699	202
03-12-20	2040	202
04-12-20	2280	202
05-12-20	1200	202
05-12-20	1219	202
05-12-20	1800	202
05-12-20	7732	202
07-12-20	1595470.09	202
07-12-20	2040	278
08-12-20	5455	202
09-12-20	15925	202
09-12-20	7765	278
10-12-20	55630	202
11-12-20	13928	202
11-12-20	11275	278
14-12-20	236	202
14-12-20	1336	202
14-12-20	7047	202
15-12-20	62600	202
15-12-20	7171	278
15-12-20	1099	202
16-12-20	34402	278
17-12-20	1412	202
18-12-20	6479	278
18-12-20	1394	202
21-12-20	9050	202
23-12-20	13985	202
28-12-20	15747	202
29-12-20	15000	202
29-12-20	2260	202
30-12-20	5768	202
30-12-20	15000	202
31-12-20	8790	202
01-01-21	3356	202
02-01-21	2262	278
02-01-21	765	202
04-01-21	4540	202
06-01-21	10919	202
07-01-21	200	202
07-01-21	3732	202
08-01-21	12499	202
09-01-21	6865	278
11-01-21	10810	202
12-01-21	40271	202
13-01-21	6917	278
13-01-21	2506	202
14-01-21	4000	202
15-01-21	8335	202
18-01-21	8349	202
19-01-21	8411	202
20-01-21	10076	202
21-01-21	2360	278
22-01-21	10765	202
25-01-21	11305	202
25-01-21	1355	202
27-01-21	4140	202
28-01-21	2365	202
29-01-21	1154288	202
29-01-21	590	202
29-01-21	5696	202
30-01-21	2345	202
01-02-21	0	202
02-02-21	36787	202
03-02-21	16680	977
03-02-21	91000	977
03-02-21	33000	202
04-02-21	38142	202
05-02-21	11196	202
06-02-21	32458	202

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08-02-21	4557	202
08-02-21	118	278
09-02-21	2430	202
10-02-21	42139	202
11-02-21	35255	202
12-02-21	8320	202
12-02-21	576	278
15-02-21	523	278
17-02-21	12685	202
18-02-21	2311	202
19-02-21	180	278
22-02-21	1275	278
23-02-21	615697	202
23-02-21	9068	202
23-02-21	86157	202
23-02-21	8864	202
23-02-21	139	278
24-02-21	9906	202
25-02-21	187881	202
25-02-21	152916	202
25-02-21	88089	202
25-02-21	3212	202
25-02-21	37500	202
26-02-21	2356	202
26-02-21	9550	278
26-02-21	7418	202
01-03-21	7807	202
02-03-21	5523	202
03-03-21	106	278
03-03-21	5391	202
04-03-21	45000	202
04-03-21	1099	278
04-03-21	9275	202
05-03-21	35000	977
05-03-21	383000	977
05-03-21	1365	278
05-03-21	5705	202
06-03-21	8275	278
06-03-21	10510	202
08-03-21	12789	202
09-03-21	204	278
09-03-21	26557	202
10-03-21	1311	278
10-03-21	23300	202
12-03-21	90	278
12-03-21	34163	202
17-03-21	8320	202
18-03-21	450000	202
18-03-21	400000	202
18-03-21	13369	202
19-03-21	47839	202
19-03-21	90	278
20-03-21	229266	202
22-03-21	423749	202
22-03-21	12554	202
22-03-21	90	278
22-03-21	4208	202
23-03-21	500000	202
23-03-21	8365	278
23-03-21	102726	202
24-03-21	25991	202
24-03-21	90	278
24-03-21	10003	202
25-03-21	1365	278
25-03-21	249000	202
26-03-21	2600	278
26-03-21	35000	202
30-03-21	35000	202
30-03-21	8275	278
30-03-21	35000	202
31-03-21		

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31-03-21		76729	202
31-03-21		166950	202
31-03-21		17833	278
25-06-20	Intrest	42950	977
30-06-20	Intrest	19332	115
30-06-20	Intrest	1300	202
30-06-20	Intrest	29624	216
30-06-20	Intrest	9634	278
25-09-20	Intrest	52528	977
30-09-20	Intrest	13735	115
30-09-20	Intrest	703	202
30-09-20	Intrest	20460	216
30-09-20	Intrest	8203	278
31-12-20	Intrest	9892	115
31-12-20	Intrest	20726	202
31-12-20	Intrest	3788	216
31-12-20	Intrest	7834	278
31-03-21	Intrest	9559	115
31-03-21	Intrest	3011	216
31-03-21	Intrest	46762	202
31-03-21	Intrest	8137	278
06-07-20		47094	572
30-09-20	Intrest	222	572
05-04-20		12348	834
02-07-20		11501	834
02-10-20		11714	834
07-12-20		8595	834
05-04-20		122	188
02-07-20		113	188
02-10-20		115	188
06-12-20		1	348
01-03-21		15244699	792

28,389,370.09

Less: Amount Debit in Bank But Not in Cash Book

DATE	AMOUNT	BANK ACCOUNT
30-04-20	35	9202
12-05-20	2600	9202
12-05-20	130	9202
13-05-20	30	9202
14-05-20	30	9202
15-05-20	30	9202
18-05-20	30	9202
20-05-20	31	9202
22-05-20	30	9202
26-05-20	30	9202
27-05-20	30	9202
28-05-20	26569	9202
10-06-20	11305	9202
21-09-20	10393	9202
09-10-20	52738	9202
09-10-20	12123	9202
13-10-20	13106	9202
13-10-20	7000	9202
13-10-20	8570	9202
15-10-20	2349	9202
15-10-20	15500	9202
09-11-20	36446	9202
20-11-20	10503	9202
05-12-20	1336	9202
14-12-20	11612	9202
22-12-20	15000	9202
29-12-20	15000	9202
30-12-20	200	9202
05-01-21	4000	9202
14-01-21	1154288	9202
29-01-21	16925	9202
03-03-21	27218	9202
06-03-21		

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06-03-21	66546	9202
12-05-20	536075	1977
12-05-20	391318	1977
12-05-20	20968	1977
12-05-20	19758	1977
12-05-20	9093	1977
12-05-20	9093	1977
12-05-20	7380	1977
09-10-20	38509	1977
09-10-20	815265	1977
09-10-20	19758	1977
09-10-20	20968	1977
09-10-20	10393	1977
09-10-20	10393	1977
09-10-20	21000	1977
09-10-20	8280	1977
09-10-20	85781	1977
13-01-21	86527	1977
13-01-21	36544	9216
11-06-20	60000	572
28-05-20	38426	572
31-07-20	39710	572
31-08-20	28	572
30-09-20	28	4003
03-11-20	28.87	4003
07-12-20	10434	834
07-12-20	1569569	188
07-12-20	15467	348
11-05-20	1653.76	

Closing Balance As Per Cash Book

Closing Balance As Per Pass Book

5,424,210.63

40,660,392.82

40,660,392.82

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जिला सतना (म.प्र.)



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2020-21

NAME OF ULB :- KOTHI

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2019-20	2020-21	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	124,750.00	327,326.00	162.39%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Consolidated Tax	142,160.00	164,678	15.84%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
c.	Development Cess	28,934	5,418.00	-81.27%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	2,580.00	-	-100.00%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
			30848			
	TOTAL (A)	298,424	528,270			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	723,931.94	5,588,675.70	671.99%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
b.	Water Tax	785,966.00	278,244	-64.60%	Rent 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	832,158.00	932,758.00	12.09%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining high growth rate in the up coming years.
	TOTAL (B)	2,342,055.94	6,799,678			



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GRAND TOTAL (A)+(B) 2,640,479.94 7,327,947.54

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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.



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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 M.B 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.	1884.02%	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 form its Revenue Receipts.
b.	Percentage of Capital Expenditure with respect to total Expenditure	53.82%	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

For Pramod K. Sharma & co.
Chartered Accountant



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Revised Abstract Sheet For Reporting on Audit Para 2
2020-21 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS				OTHER GRANTS
					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	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Rewa	Satna	Kothl	Municipality	327,326	164,678	932,758	5,568,798	9,369,277	5,568,798					554,990

TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
17	18	19	20	21	22	23	24	
22,786,624	14,613,666	1,484,165	5,119,945		88,976		1,435,650	22,742,403

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