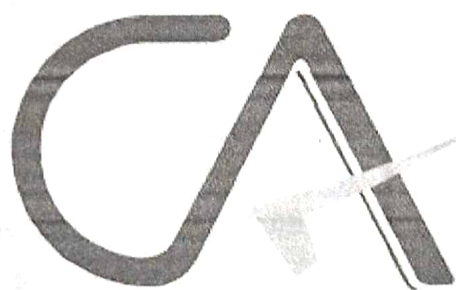


# MUNICIPAL COUNCIL KURWAI

*District - Vidisha*

## AUDIT REPORT- 2021-22



*Pramod K. Sharma & Co.*

*Chartered Accountant*



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Samath 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 KURWAI, DISTRICT VIDISHA (M.P)** for the year ended 31<sup>st</sup> March 2022, 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 31<sup>st</sup> March 2022.

Date:-18/04/2023

Place:-Bhopal

For PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



CA Pramod K Sharma  
(Partner)

Mem. No. : 076883

UDIN:- 23076883BGTMXF4485

मुख्य नगरपालिका अधिकारी  
नगर परिषद कुरवाई

**Branches :** Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)




# MUNICIPAL COUNCIL KURWAI

## AUDIT OBSERVATIONS

### Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- 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 deposited timely in respective Bank Account on time.
- 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 deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue recovery.
- There was no any FDR made by the council.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments and Income & Expenditure accounts were provided by the council which have been enclosed with this report.

  
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## Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, 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 material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

  
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## Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is not in practice in the council.
- Except Cash book, some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows -

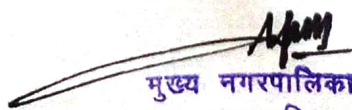
### Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not maintained by the council.
- Employee advances were given during the year but advance register has not been maintained.
- Grant register should be maintained in approved format and duly verified by CMO.
- Cashier cash book was found without council stamp.
- Other necessary records have been maintained and found satisfactory.

### Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

  
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- As per section 147 (1) under chapter - VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.


### Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads.

### Water Supply Department

During the examination of water supply records, we found that -

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only. Separate records were not found during the audit.
- Chemical usage register was not found during the audit.

  
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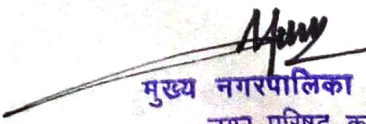
### Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff during the audit period.

### Public Works Department

During the examination of PWD records, we observed & suggested that -

- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.
- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.

  
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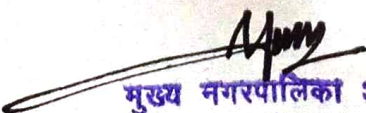
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

### Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

### Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

  
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## Audit of Grants & Loans

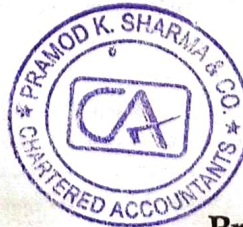
During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and 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.
- As per our observation, council has paid amount of Rs. 24,89,291/- towards HUDCO loan installments during the period. Since loan register was not maintained by the council so we are unable to verify the outstanding loan amount at the end of the year.

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद कुरवाड





Pramod Kumar Sharma  
(Partner)

**MUNICIPAL COUNCIL kurwai**  
**RECEIPT & PAYMENT ACCOUNT**  
**For the period from 1 April 2021 to 31 March 2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Establishment Expenses स्थापना व्यय	26,850,242
Cash Balance		Salaries & Allowances स्थाई कर्मचारी वेतन	13,956,799
Bank Balance	55,565,357	G.P.F जी.पी.एफ	1,764,690
		Wages-Temporary Staff (अस्थायी वेतन)	10,086,758
Tax Revenue		Arrears Salary (बकाया वेतन)	1,041,995
Property Tax - (सम्पत्ति कर)	643,771		
Samekit Kar-Consolidated -(समेकित कर)	241,322	Administrative Expenses - प्रशासनिक व्यय	1,218,253
Education Cess - (शिक्षा उपकार)	164,929	Telephone Bill	8,119
Urban Development Cess -(नगरीय विकास उपकार)	156,563	Printing/Flex/Stationery Expenses	75,282
Water Tax- (जल कर)	1,515,192	Advertisement Expense (विज्ञापन व्यय)	498,906
Surcharge	30,744	Diploma Fee	32,100
Conservancy Tax (स्वच्छता कर )	161,100	Legal Charges	38,800
		News paper	12,720
Rental Income from Municipal Properties		Consultancy Fees (सलाहकार फीस)	355,226
Rent-Shopping Complex - (दुकान किराया)	427,503	Tree Plantation	197,100
Rent-Lease of Land (भूमि किराया)	36,813		
Rent-Market (बाजार बैठक)	59,110	Operations & Maintenance - परिचालन व्यय	8,269,410
		Fuel, Petrol & Diesel (डीजल व्यय)	1,841,228
		Electricity Expenss (विधुत बिल)	6,428,182
Fees & Charges			
Mutation Fees (हस्तांतरण फीस)	253,400	Water Works - जल प्रदाय कार्य	2,072,777
Fees - Application (आवेदन फीस)	672	Water Supply Material	1,238,270
Fees for Certificate or Extract (प्रमाण पत्र)	15,157	R & M - Water Ways (अन्य जल प्रदाय मरम्मत)	834,507
Fees - Licensing (अनुज्ञप्ति शुल्क)	162,100		
Penalties and Fines (अर्धदंड)	12,670	Electricity Work - विधुत कार्य	822,132
Other Registration Fee	545	Electricity Material Purchase (विधुत सामग्री क्रय)	499,800
Fees - RTI Act	58,762	R & M-Public Light Others (विधुत मरम्मत)	322,332
Fee- Marriage Registration (विवाह पंजीयन)	880		
Fee- Labor Registration	136,760	Sanitation Work - सफाई कार्य	949,475
Other Fees	25,758	Sanitation/Conservancy Material - Other	949,475
Fee- Green Valley Supervision	270,410		
Fee- Colony Development	182,525	Hire Charges - किराया व्यय	458,890
Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क)	205,670	Hire Charges-Machinery (किराया - मशीन)	124,372
Connection Separation Charges	3,150	Hire Charges-Vehicle (किराया - वाहन)	135,306
User Charges- Water Supply by Tanker (पानी टैंकर)	31,682	Hire Charges JCB (जे.सी.बी किराया )	199,212
Other Income (अन्य आय)	285,472		
Sales & Hire Charges		Duties / Taxes - कर एवं दायित्व	678,903
Sale-forms & News papers	1,020	Duties / Taxes - कर एवं दायित्व	678,903
Sale of Tender Forms	7,000		

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**नगर परिषद कुरवाई**





Asset Received					
Security Deposit (सुरक्षा निधि)			8,300	Repair & Maint. - मरम्मत और संधारण	1,003,272
Earnest Money Deposit (अमानत जमा)	8,300			R & M - Vehicle (वाहन मरम्मत)	676,801
				R & M - Cross Jali	216,376
				R & M - Fencing work	110,095
Other Income	1,623,430	1,623,430			
Assigned Revenues & Compensation		22,127,000			
Compensation-Octroi (चुंगी)	18,931,000				
Compensation-Export Tax (निर्यात कर)	898,000			Deposit Return / Advance - जमा वापसी/अग्रिम	20,500
Compensation-Passanger Tax (यात्री कर)	602,000			EMD- Refund (अमानत वापसी)	20,500
Compensation-Stamp Duties (मुद्रांक शुल्क)	1,696,000			Security Deposit	-
Grants, Contributions & Subsidies		27,494,012		Construction Work - निर्माण कार्य	4,829,114
Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	3,395,000			Drain - नाली	1,569,067
Grant GoMP- Road Development (सड़क मरम्मत)	2,473,000			CC Road - रोड	1,234,814
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	3,639,000			Construction - Manglik Bhawan	262,676
Grant GoI- 15Th Finance Commission	7,471,000			Paving Block (पविंग ब्लॉक)	418,506
PMAY	10,516,012			Boundry Wall (बाउंड्रीवाल)	192,904
Other- Grants (अन्य अनुदान)	-			Construction- Others (CM Infra.)	1,037,507
				Tubewell	113,640
RESERVED FUND		649,391			
Deposited into Reserved Fund	649,391			RESERVED FUND	649,391
				Transferred to Reserved Fund	
				Own Programme - अन्य कार्यक्रम	57,147,838
				Antyeshti Sahayta	49,000
				PMAY	56,611,500
				विधायकअनुदान (Auditorium)	487,338
				Finance Charges - वित्तीय व्यय	2,652,291
				Council Fund loan	163,000
				HUDCO Loan Repayment	2,489,291
				Closing Balance	4,935,682
				Cash Balance	
				Bank Balance	4,935,682
	112,558,170	112,558,170		112,558,170	112,558,170

FOR PRAMOD K. SHARMA & Co.

Chartered Accountants

*Alamy*  
मुख्य नगरपालिका अधिकारी  
नगर परिषद कुरवाई



*Pr*  
CA Pramod Sharma  
(Partner)

**MUNICIPAL COUNCIL kurwai**  
**Income & expenditure ACCOUNT**  
**For the period from 1 April 2021 to 31 March 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses स्थापना व्यय		Tax Revenue	2,913,621
Salaries & Allowances स्थाई कर्मचारी वेतन	13,956,799	Property Tax - (सम्पत्ति कर)	643,771
G.P.F जी.पी.एफ	1,764,690	Samekit Kar-Consolidated -(समेकित कर)	241,322
Wages-Temporary Staff (अस्थाई वेतन)	10,086,758	Education Cess - (शिक्षा उपकार)	164,929
Arrears Salary (बकाया वेतन)	1,041,995	Urban Development Cess -(नगरीय विकास उपकार)	156,563
Administrative Expenses - प्रशासनिक व्यय		Water Tax- (जल कर)	1,515,192
Telephone Bill	8,119	Surcharge	30,744
Printing/Flex/Stationery Expenses	75,282	Conservancy Tax ( स्वच्छता कर )	161,100
Advertisement Expense (विज्ञापन व्यय)	498,906		
Diploma Fee	32,100	Rental Income from Municipal Properties	523,426
Legal Charges	38,800	Rent-Shopping Complex - (दुकान किराया)	427,503
News paper	12,720	Rent-Lease of Land (भूमि किराया)	36,813
Consultancy Fees (सलाहकार फीस)	355,226	Rent-Market (बाजार बैठक)	59,110
Tree Plantation	197,100		
Operations & Maintenance - परिचालन व्यय		Fees & Charges	1,645,613
Fuel, Petrol & Diesel (डिजल व्यय)	1,841,228	Mutation Fees (हस्तांतरण फीस)	253,400
Electricity Expenss (विद्युत बिल)	6,428,182	Fees - Application (आवेदन फीस)	672
Water Works - जल प्रदाय कार्य		Fees for Certificate or Extract (प्रमाण पत्र)	15,157
Water Supply Material	1,238,270	Fees - Licensing (अनुज्ञप्ति शुल्क)	162,100
R & M - Water Ways (अन्य जल प्रदाय मरम्मत)	834,507	Penalties and Fines (अर्धदंड)	12,670
Electricity Work - विद्युत कार्य		Other Registration Fee	545
Electricity Material Purchase (विद्युत सामग्री क्रय)	499,800	Fees - RTI Act	58,762
R & M-Public Light Others (विद्युत मरम्मत)	322,332	Fee- Marriage Registration (विवाह पंजीयन)	880
Sanitation Work - सफाई कार्य		Fee- Labor Registration	136,760
Sanitation/Conservancy Material - Other	949,475	Other Fees	25,758
Hire Charges - किराया व्यय		Fee- Green Valley Supervision	270,410
Hire Charges-Machinery (किराया - मशीन)	124,372	Fee- Colony Development	182,525
Hire Charges-Vehicle (किराया - वाहन)	135,306	Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क)	205,670
Hire Charges JCB (जे.सी.बी किराया )	199,212	Connection Separation Charges	3,150
Duties / Taxes - कर एवं दायित्व		User Chargs- Water Supply by Tanker (पानी टैंकर)	31,682
Duties / Taxes - कर एवं दायित्व	678,903	Other Income (अन्य आय)	285,472
		Sales & Hire Charges	8,020
		Sale-forms & News papers	1,020
		Sale of Tender Forms	7,000
		Other Income	1,623,430
		Assigned Revenues & Compensation	22,127,000
		Compensation-Octroi (चुंगी)	18,931,000
		Compensation-Export Tax (निर्यात कर)	898,000
		Compensation-Passanger Tax (यात्री कर)	602,000
		Compensation-Stamp Duties (मुद्रांक शुल्क)	1,696,000

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नगर परिषद कुरवाई





Repair & Maint. :- मरम्मत और संधारण		1,003,272		
R & M - Vehicle (वाहन मरम्मत)	676,801			
R & M - Cross Jali	216,376			
R & M- Fencing work	110,095			
				9,507,000
			Grants, Contributions & Subsidies	
			Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	3,395,000
			Grant GoMP- Road Development (सड़क मरम्मत)	2,473,000
			Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	3,639,000
Finance Charges - वित्तीय व्यय		2,489,291		
HUDCO Loan Repayment	2,489,291			
			EXCESS OF EXPENDITURE OVER INCOMME	6,464,535
				6,464,535
	44,812,645	44,812,645		44,812,645
				44,812,645

FOR PRAMOD K. SHARMA & Co.  
Chartered Accountants

मुख्य नगरपालिका अधिकारी  
नगर परिषद कुरवाई

CA Pramod Sharma  
(Partner)

# REVISED ABSTRACT SHEET FOR REPORT ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- KURWAI

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2020-21	2021-22	% of Growth		
1	Audit of Revenue					
a.	A. REVENUE COLLECTION					
	Property Tax	461,933.00	643,711.00	39.35%	Property tax collection has increased with a good rate.	Council should effort to maintain such high growth rate in up coming years.
b.	Consolidated Tax	146,607.00	241,322.00	64.60%	Consolidated tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Development Cess	102,600.00	156,563.00	52.60%	Development cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
d.	Education Cess	109,411.00	164,929.00	50.74%	Education cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
TOTAL (A)		820,551	1,206,525			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	464,300.00	523,426.00	12.73%	Rent collection has increased slightly.	Council should effort to increase growth rate in up coming years.
b.	Water Tax	1,096,931.00	1,515,192.00	38.13%	Water tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Solid Wastage Management	-	161,100.00	0.00%	Tax amount has emerged excellently.	Council should effort to maintain such high growth rate in up coming years.
d.	Other Fees & Taxes	837,182.00	1,182,065.00	41.20%	Other Taxes and Fees collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
TOTAL (B)		2,398,413	3,381,783			

GRANT TOTAL (A) + (B) 3,218,964.00 4,588,308.00



मुख्य नगरपालिका अधिकारी  
नगर परिषद् कुरवाई



PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and GST compliances were not followed completely.	Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
Audit of Book Keeping	We checked the books of records which maintained and made available for us during the audit by the Municipal Council.	There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future prospective.
Audit of FDRs	While Auditing, we found that there was no any FDR made by the council.	No observation	No Comment
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.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/ Records should be maintained for Tenders & Bids and proper process should be kept followed.



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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.	730.50%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b Percentage of Capital Expenditure with respect to total Expenditure	9.93%	The capital expenditures are very lower 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.	Yes, employee advances have been given from Council fund.	Advance register has not been maintained.	Proper register should be maintained and timely recovery should be recorded.
Whether bank reconciliation statement is being regularly prepared.	BRS were not prepared by the council.	No observations	No comments

For Pramod K. Sharma & Co.  
Chartered Accountants



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Pramod Kumar Sharma  
(Partner)

**Revised Abstract Sheet For Reporting on Audit Paras**  
**2021-22 INCOME & EXPENDITURE INFORMATION**

Division	District	ULB Name	ULB Type	REVENUE RECEIPTS										CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
				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	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES		INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE				
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25			
Bhopal	Vidisha	Kurwai	Municipal Council	643711.00	2269910.00	1362541.00	523426.00	22127000.00	16628012.00	8020.00	0.00	7471000.00	3995000.00	0.00	54428620.00	26850242.00	1218253.00	8269410.00	0.00	5306546.00	2489291.00	5316452.00	49450194.00			

Date :

For Pramod K. Sharma & Co.  
Chartered Accountants



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नगर परिषद कुर्वाड़

*Pramod*  
Pramod Kumar Sharma  
(Partner)