



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KOTHRI, DISTRICT SEHORE (M.P)** for the year ended 31st March 2020, 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, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-


Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS




Pramod K Sharma
(Partner)

Mem. No. : 076883


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

MUNICIPAL COUNCIL KOTHRI


AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected 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, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- There are One FDR's during the Year.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
 - TDS is not deducted on Some Bills.
 - Some bills are found on rough paper and date is also not mention on it.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.


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- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries is done.
- Expect Cash book, neither register has maintained properly.
- There are no any Advances given to the employee During the Year..
- Bank reconciliation statement has not been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Fixed Assets is not prepared and we inform to CMO about the Register.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.


Audit of FDR's:

- While Auditing we found there are ONE FDR's in this ULB.

Bank Name	FDR's No.	Amount
SBI Bank	0955927	142,57,80/-

- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries are not Applicable on this ULB .

Audit of Tender's:


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- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has not received any grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken.
- 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 use for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.
CHARTERTED ACCOUNTANT



11/06/20
Pramod k Sharma
(Partner)

Mem. No. 076883

Date:

Place: Bhopal

[Signature]
मुख्य बगर पालिका अधिकारी
नगर परिषद कोठरी
जिला सीहोर (म.प्र.)

MUNICIPAL COUNCIL KOTTHRI
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	11,088,749	13,373,482				
	Operating Receipts				Operating Payments		
110	Tax Revenue	340,397	676,240	210	Establishment Expenses	1,001,998	5,343,304
120	Assigned Revenues & Compensations	11,487,366	10,511,495	220	Administrative Expenses	4,283,319	6,105,459
130	Rental income from Municipal Properties	132,148	41,835	230	Operations and Maintenance	8,826,640	14,074,039
140	Fees & User Charges	4,154	12,892	240	Interest & Finance Charges	56,604	244
150	Sale & Hire Charges	247,340	67,770	250	Programme Expenses	739,713	695,064
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	105,000	250,000
170	Income from Investments	151,064	191,110	270	Purchase of Stores		
171	Interest Earned	233,604	171,148	271	Miscellaneous expenses		
180	Other Income	68,080		285	Prior period		
	Non-Operating Receipts :				Non-Operating Payments:		
				331	Unsecured Loan	344,701	410,032
431	<i>sudry Debtors</i>	194,036	428,519	340	Refund of Deposits		4,103
330	<i>Loans Received</i>			35020	Recoveries Payable	562,574	1,592,440
340	<i>Deposits Received</i>	6,000	26,732	35011	Employee Liabilities	11,010,922	3,998,280
320	<i>Grants and contribution for specific purposes</i>	26,328,123	29,387,000	35010	Creditors	10,092,439	10,833,951
350	<i>Other Liabilities</i>			36010	Provisions for Expense	203,064	183,273
35090-01	<i>Sale proceeds from Assets</i>			410	Acquisition / Purchase of Fixed Assets		313,285
35090-02	<i>Realisation of Investment - General Fund</i>			412	Capital Work in Progress		
35090-02	<i>Realisation of Investment - Other Funds</i>			420	Investments - General Fund		
341	<i>Deposit works</i>			421	Investments - Other Funds	5,000,000	
35041	<i>Revenue Collected in Advance</i>			430	Stock in Hand		
421	<i>Investment</i>	5,000,000	-	35080	Other		
	<i>Loans & Advances to Employees (recovery)</i>			440	Prepaid Expenses		
	<i>Other Loans & Advances (recovery)</i>						
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	13,054,087	11,088,749
	TOTAL	55,281,061	54,888,223		TOTAL	55,281,061	54,892,223

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नगर परिषद कोठरी
जिला सीहोर (म.प्र.)



For Municipal Council Kotthri

Chief Municipal Officer

Accounts Officer

MUNICIPAL COUNCIL KOTHRI
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	758,552	943,540
	Assigned Revenues & Compensation	IE-2	11,487,366	10,511,495
	Rental Income from Municipal Properties	IE-3	41,512	126,935
	Fees & User Charges	IE-4	4,154	12,892
	Sale & Hire Charges	IE-5	247,340	67,770
	Revenue Grants, Contributions & Subsidies	IE-6	19,345,244	25,021,562
	Income from Investments	IE-7	241,844	85,000
	Interest Earned	IE-8	233,604	195,110
	Other Income	IE-9	68,080	171,148
	Total - INCOME		32,427,695.73	37,135,452
B	EXPENDITURE			
	Establishment Expenses	IE-10	11,694,936.00	9,622,266
	Administrative Expenses	IE-11	4,283,319.00	6,123,462
	Operations & Maintenance	IE-12	11,506,991.00	15,880,343
	Interest & Finance Expenses	IE-13	56,604.00	244
	Programme Expenses	IE-14	739,713	695,064
	Revenue Grants, Contributions & subsidies	IE-15	105,000	250,000
	Provisions & Write off	IE-16		-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		3,891,842	4,545,839
	Total - EXPENDITURE		32,278,405	37,117,218
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		149,291.00	18,234
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>		149,291.00	18,234
F	Less: Transfer to Reserve Funds		120,621	
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		28,670	18,234

For Municipal Council Kothri

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जिला सीहोर (म.प्र.)



Chief Municipal Officer

Accounts Officer

Schedule IE - 1 : Tax Revenue


Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	450,720	445,320
11002	Water tax	215,120	415,200
11003	Sewerage Tax		
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		
11051	Octroi & Toll		
11080	Other taxes	92,712	83,020
	Sub-total	758,552	943,540
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	758,552	943,540

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.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	614,881	557,260
12020	Compensation in lieu of Taxes / duties	10,872,485	9,954,235
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	11,487,366	10,511,495


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Schedule IE-3: Rental income from Municipal Properties

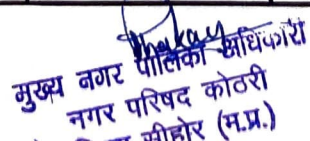
Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	41,512	126,935
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	41,512	126,935

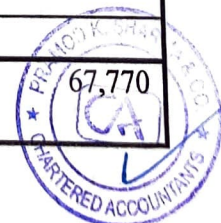
Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	100	400
14012	Fees for Grant of Permit	-	180
14013	Fees for Certificate or Extract	315	1,740
14014	Development Charges	-	60
14015	Regularization Fees	1,639	
14020	Penalties and Fines		
14040	Other Fees		3,912
14050	User Charges	2,100	6,600
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	4,154	12,892
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	4,154	12,892

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	247,340	67,770
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	247,340	67,770





Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	19,345,244	25,021,562
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	19,345,244	25,021,562

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	241,844	85,000
17020	Dividend	-	
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	241,844	85,000

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	233,604	195,110
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	233,604	195,110

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	68,080	171,148
	Total Other Income	68,080	171,148

Signature
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परिवह कोठरी
(न.प.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	10,801,672	8,994,983
21020	Benefits and Allowances	257,000	467,181
21030	Pension	236,234	
21040	Other Terminal & Retirement Benefits	400,030	160,102
	Total establishment expenses	11,694,936	9,622,266

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	
22011	Office maintenance	56,319.00	43,221.00
22012	Communication Expenses	57,590.00	44,974.00
22020	Books & Periodicals		55,453.00
22021	Printing and Stationery	1,476,594.00	694,085.00
22030	Traveling & Conveyance	1,278,467.00	2,481,712.00
22040	Insurance	26,989.00	91,085.33
22050	Audit Fees	40,600.00	59,006.00
22051	Legal Expenses	79,500.00	29,500.00
22052	Professional and other Fees	516,859.00	1,002,123.00
22060	Advertisement and Publicity	654,993.00	1,367,340.00
22061	Membership & subscriptions		
22080	Other Administrative Expenses	95,408.00	254,963.00
	Total administrative expenses	4,283,319	6,123,462

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,639,740.00	2,142,265.00
23020	Bulk Purchases		
23030	Consumption of Stores		
23040	Hire Charges		
23050	Repairs & maintenance -Infrastructure Assets	4,607,742.00	8,110,339.00
23051	Repairs & maintenance - Civic	1,943,641.00	1,608,926.00
23052	Repairs & maintenance - Buildings	205,161.00	720,085.00
23053	Repairs & maintenance - Vehicles	1,030,682.00	623,257.00
23054	Repairs & maintenance - Furnitures	18,855.00	
23055	Repairs & maintenance - Office Equipments	18,750.00	218,650.00
23056	Repairs & maintenance - Electrical Appliances		81,953.00
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expense	42,420.00	2,374,868.00
	Total operations & maintenance	11,506,991	15,880,343

गुजरात सरकार
नगर पालिका कोठरी
जिला सीडोर (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	54,715	
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	1,889	244
24080	Other Finance Expenses		
	Total Interest & Finance Charges	56,604	244

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		
25020	Own Programs	739,713	695,064
25030	Share in Programs of others		
	Total Programme Expenses	739,713	695,064

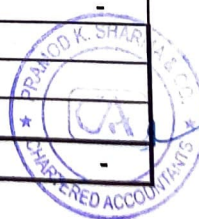
Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	105,000	250,000
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	105,000	250,000

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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जिला सीहोर (म.प्र.)




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)		-


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नगर परिषद कोठरी
जिला सीहोर (म.प्र.)



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- MUNICIPAL COUNCIL KOTHRI
NAME OF AUDITOR :-PRAMOD K. SHARMA & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2018-19	Receipts in Rs. 2019-20	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	172,068.00	123,985.00	-27.94%	Revenue collection by MC was Negative in comparison with the previous FY 2018-19.	Requires more effort to the tax collection for the fruitfulness of the council
b.	Consolidated Tax	129,761.00	89,771.00	-30.82%	Revenue collection by MC was Negative in comparison with the previous FY 2018-19.	Requires more effort to the tax collection for the fruitfulness of the council
c.	Development Tax	163,464.00	18,412.00	-88.74%	Revenue collection by MC was Negative in comparison with the previous FY 2018-19.	Requires more effort to the tax collection for the fruitfulness of the council
d.	Education Cess	162,912.00	14,612.00	-91.03%	Revenue collection by MC was Negative in comparison with the previous FY 2018-19.	Requires more effort to the tax collection for the fruitfulness of the council
TOTAL (A)		628,205.00	246,780.00			




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

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building	41,835.00	132,148.00	215.88%	Revenue collection by MC was Positive in comparison with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfulness of the council
b.	Water Tax	48,035.00	93,587.00	94.83%	Revenue collection by MC was Positive in comparison with the previous FY 2018-19 .	Requires more effort to the tax collection for the fruitfulness of the council
c.	Solid Wastage Management					
d.	Other Tax /Fees					
TOTAL (B)		89,870.00	225,735.00			


GRANT TOTAL (A) + (B)	718,075.00	472,515.00
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 प्रमोद कुमार शर्मा
 नगर परिषद कोठरी
 जिला सीडोर (म.प्र.)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. All Voucher are found with signed by CMO / President. 02. In some cases we found that council has purchased material from unregistered firms. 03. All Voucher are found at the time of Audit.	There were some discrepancies observed, they are as follow : • Some bills were found on rough paper and date has also not mentioned on it. { For more details Refer Observation sheet }	01. Council should properly follow the purchase rules. 03. Council should purchase material through registered dealer and through proper valid bill. 04.Sanctioned letter
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not maintained by the council	01. Some Record are not Prepared & Maintained by the ULB :- • Income & Expenditure Account • SD Register 02. Bank reconciliation statement has been prepared by Municipal Council.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines. 02. Council must be maintained Charges register and data base of Employees.
4	Audit of FDR/TDR	..	01. NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest. 02.This FDR is not renewal time to time	Council has adviced to FDR's are renewal time to time.




शुभम नगर पालिका, अहिकारी
 नगर परिषद कोठरी
 जित्ता सीडोर (म.प्र.)

5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recorded of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02. During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received. { FOR MORE DETAILS REFER OBSERVATION SHEET }	Record of Tender File & documents should be Proper Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Incomplete. <input type="checkbox"/> 02. Grant Register was not issued for the Store Department. 03. Some Payments were made more than grant amount received.	01. Grant Register was found without detail of opening balances, closing balances & amount which was paid excess was adjusted with which head. 02. We examine all the grants receive from the State government and its utilization. 04. Neither Assets/Physical Infrastructure has been generated out of Loan taken. 05. 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 use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of funds from Capital Receipt/Grants/Loans to revenue expenditure and from one scheme / project to	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.	No any fund diversion was found	Council must not use any fund other than objective which was sanctioned for



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

Other				
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.	597.46%	Revenue expenses are very high in comparison of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	36.00%	Capital expenditures occupied very much part of expenditures	Low value of capital expenses are indicators of less development so council should maintain it high
	Whether all the temporary advance have been fully recovered or not.	we didn't found any advance given	we didn't found any advance given	council should maintain it
	Whether bank reconciliation statements is being regularly prepared	yes	bank reconciliation statement is being regularly prepared	council should maintain it

Date:-
Place:-Bhopal

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



Pramod K Sharma
(Partner)
Mem. No. : 076883

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Kothri 2019-20

CRS

As per Cash Book 14,603,752.00
Opening diffrecc (967,251.90)

Totaling Mistake
Date Amt (642,633.00)

04-06-19	50.00
12-06-19	902.00
25-06-19	166,415.00
15-07-19	14,646.00
25-07-19	(810,000.00)
01-10-19	(14,646.00)

As per Tally

12,993,867.10

12,993,867.10

14,603,752.00



P. K. Sharma
मुख्य नगर पालिका अधिकारी
नगर परिषद कोठरी
जिला सीहोर (म.प्र.)