MUNICIPAL COUNCIL KOTMA

District - ANUPPUR

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co.

Chartered Accountant

PRAMOD K. SHARMA & CO.
Chartered Accountants

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AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Ouraudit 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 ofBalance Sheet as on 31st March2024 , Income Expenditure &Receipt & Payment Account for the year ending as on 31st March 2024.

Date:-31.03.2025
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद कोतमा
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

UDIN *25076883BMIKNV9101*

MUNICIPAL COUNCIL KOTMA

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sampe 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.

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- 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 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.

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- 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.
- The fixed asset register was not made available by the municipality, due to which the amount of depreciation has been recorded on the basis of the balance sheet of the previous year.

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.

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- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

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

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 SeventeenFDR'smade by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

S. No	Name of Bank	FDR /Account no.	Deposit Date	Deposit amount
1	HDFC	50300894475357	05/12/2023	1,00,00,000.00/-
2	HDFC	50300894474420	05/12/2023	1,00,00,000.00/-
3	HDFC	50300894471894	05/12/2023	1,00,00,000.00/-
4	HDFC	50300894470993	05/12/2023	1,00,00,000.00/-

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5	HDFC	50300894470023	05/12/2023	1,00,00,000.00/-
6	HDFC	50300894465800	05/12/2023	1,00,00,000.00/-
7	HDFC	50300894464977	05/12/2023	1,00,00,000.00/-
8	HDFC	50300894453400	05/12/2023	1,00,00,000.00/-
9	HDFC	50300894452077	05/12/2023	1,00,00,000.00/-
10	HDFC	50300894448538	05/12/2023	1,00,00,000.00/-
11	HDFC	50300947309421	27/03/2024	1,00,00,000.00/-
12	HDFC	50300945788353	22/03/2024	99,00,000.00/-
13	HDFC	50300945186674	21/03/2024	1,00,00,000.00/-
14	HDFC	50300944629760	20/03/2024	1,00,00,000.00/-
15	HDFC	50300944080500	19/03/2024	1,00,00,000.00/-
16	HDFC	50300943494691	18/03/2024	1,00,00,000.00/-
17	HDFC	50300942680385	16/03/2024	1,00,00,000.00/-
18	Madhya Pradesh Gramin Bank	577939	F.Y-2016	43,32,980.95/-

Audit of Tenders

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

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Audit of Grants & Loans

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

For PRAMOD K. SHARMA & CO.

Chartered Accountant

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CA Pramod Kumar Sharma
(Partner)
M No. 076883

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

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	31,89,972.00	27,07,608.00	-15.12%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	5,97,465.00	26,12,441.00	337.25%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
c.	Devlopment Tax	59,571.00	40,349.00	-32.27%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	1,57,692.00	1,03,132.00	-34.60%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
	TOTAL (A)	**40,04,700**	**54,63,530**			

Sr No	PARAMETERS	2022-23	2023-24	% of Growth	OBSERVATION IN BRIEF	SUGGESTION
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	6,83,089.00	11,89,596.00	74.15%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
b.	Water Tax	36,07,172.00	34,86,410.00	-3.35%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	8,54,575	6,64,675	-22.22%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Other Fees & Taxes	7,42,886	34,82,111	368.73%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
	TOTAL (B)	**58,87,722**	**88,22,792**			
	GRANT TOTAL (A) + (B)	**98,92,422.00**	**1,42,86,322.00**			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchres were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and 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 there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	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 ULB apporved format and must be completed.
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.	39.84%	No Such Major Observation found	The Total Expenses is Low in the comparasion 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	23.97%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat 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 rgularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

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For PRAMOD K. SHARMA & CO.
Chartered Accountant

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

MUNICIPAL COUNCIL, KOTMA
BALANCE SHEET
As at 31 March 2024

	Particulars	Sch No.	Current year (Rs)			Previous year (Rs)		
A	**SOURCES OF FUNDS**							
A1	**Reserves and Surplus**							
	Municipal (General) Fund	B-1		2155,72,547.74			302,41,553.70	
	Earmaked Funds	B-2		122,26,814.96			109,07,329.19	
	Reserves	B-3		1991,18,320.85			1608,67,315.04	
	Total Reserves and Surplus				4269,17,683.55			2020,16,197.93
A2	**Grants,Contribution for Specific Purpose**	B-4			2416,05,900.12			2716,52,376.12
A3	Loans							
	Secured loans	B-5		268,26,044.41			270,47,280.41	
	Unsecured loans	B-6		-			-	
	Total Loans				268,26,044.41			270,47,280.41
	TOTAL SOURCES OF FUNDS [A1 - A3]				6953,49,628.08			5007,15,854.46
B	**APPLICATION Of FuNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		2898,17,597.74			2812,40,838.74		
	Less:Acumulated Depreciation		1442,68,186.89			1203,73,523.70		
	Net Block			1455,49,410.85			1608,67,315.04	
	Capital Work-in-Progress			2869,23,790.86			2333,54,880.86	
	Total Fixed Assets				4324,73,201.71			3942,22,195.90
B2	**Investments**							
	Investment- General Fund	B-12		-			-	
	Investment-Other Funds	B-13		1742,32,980.95			43,32,980.95	
	Total Investment				1742,32,980.95			43,32,980.95
B3	**Current assets,loans & advances**							
	Stock in hand (Inventories)	B-14		-			4,77,047.00	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		134,08,657.73			147,36,453.73		
	Less: Accumulated Provision against bad and doubtful receivables		-			-		
	Sundry Debtors (Rceeivables) - Net			134,08,657.73			147,36,453.73	
	Prepaid expenses	B-16		-			1,29,201.91	
	Cash and Bank Balances	B-17		898,92,054.69			972,06,223.97	
	Loans, advances and deposits	B-18		12,08,000.00			6,39,280.00	
	Total Current Assets			1045,08,712.42			1131,88,206.61	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7		97,73,302.00			75,91,012.00	
	Deposit Works	B-8		-			-	
	Other liabilities (Sundry Creditors)	B-9		56,05,009.00			28,44,797.00	
	Provisions	B-10		4,86,956.00			5,91,720.00	
	Total Current Liabilities			158,65,267.00			110,27,529.00	
	Net Current Assets (B3-B4)				886,43,445.42			1021,60,677.61
C	Other Assets	B-19		-			-	
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20		-			-	
	TOTAL APPLICATION OF FUNDS				6953,49,628.08			5007,15,854.46

PRAMOD K. SHARMA & Co.
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CA Pramod Sharma
Partner
M No. 076883

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MUNICIPAL COUNCIL, KOTMA

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account
31010	**Balance as per last amount**	-	-	-	-	302,41,553.70
	Additions during the year	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	1818,62,854.01
	Transfers	-	-	-	-	907,69,819.80
	Total (Rs)	-	-	-	-	**3028,74,227.51**
	Deductions during the year	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	873,01,679.77
310	**Balance at the end of the current year**	-	-	-	-	**2155,72,547.74**

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	109,07,329.19	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	13,19,485.77	-	-	-
	· Intrest/Dividend earned on Soecial Fund Investments	-	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	· Appereciation in Value of Special Fund Investments	-	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-	-
	Total (b)	-	-	13,19,485.77	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-	-
	· Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	· Salary, Wages and allowances etc	-	-	-	-	-	-
	· Rent Other administrative charges	-	-	-	-	-	-
	[3] Other.	-	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	-	-	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-	-
	Total (c)	-	-	-	-	-	-
0	**Net Balance of Special Funds [(a+b)-(c)]**	-	-	122,26,814.96	-	-	-

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Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	1608,67,315.04	621,45,669.00	2230,12,984.04	238,94,663.19	1991,18,320.85
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	**1608,67,315.04**	**621,45,669.00**	**2230,12,984.04**	**238,94,663.19**	**1991,18,320.85**

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govermment	Grants from State Govermment	Grants from other Govermment Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	448,61,604.96	2267,90,771.16	-	-	-	**2716,52,376.12**
(b) Additions to the Grants						
Grant received during the year	115,89,087.00	390,46,488.00	-	-	-	506,35,575.00
Interest/Dividend eamed on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	**115,89,087.00**	**390,46,488.00**	-	-	-	**506,35,575.00**
Total (a+b)	**564,50,691.96**	**2658,37,259.16**	-	-	-	**3222,87,951.12**
(C) Payment out of funds	-	-	-	-	-	-
Capital expenditure of Fixed Assets	142,56,310.00	478,89,359.00	-	-	-	621,45,669.00
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	77,62,212.00	57,74,170.00	-	-	-	135,36,382.00
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	50,00,000.00	-	-	-	50,00,000.00
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	**220,18,522.00**	**586,63,529.00**	-	-	-	**806,82,051.00**
Net balance at the year end (a+b)- (C)	**344,32,169.96**	**2071,73,730.16**	-	-	-	**2416,05,900.12**

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Schedule B-5: Secured Lons

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Govermment	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	268,26,044.41	270,47,280.41
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**268,26,044.41**	**270,47,280.41**

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Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State Government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	97,11,802.00	75,91,012.00
34020	From Revenues	61,500.00	-
34030	From Staff	-	-
34080	From other	-	-
	Total deposits received	**97,73,302.00**	**75,91,012.00**

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Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)
34110	Civil Works	-	-
34120	Electrical works	-	-
34180	Others	-	-
	Total of deposit works	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	-	-
35011	Employee Liabilities	24,56,310.00	-
35012	Interst Accrued and Due	26,74,772.00	26,74,772.00
35013	Outstanding liabilities	-	1,70,025.00
35020	Recoveries Payable	4,73,927.00	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others, Miscellaneous	-	-
35090	Others (sale Proceeds)	-	-
	Total Other Liabilities (Sundry Creditoi	**56,05,009.00**	**28,44,797.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	4,86,956.00	5,91,720.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provision	**4,86,956.00**	**5,91,720.00**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	51,06,083.00	-	-	51,06,083.00					-1391,62,103.89	-1152,67,440.70
41015	Lakes and Pond	-	-	-	-					-	-
41020	Buildings	580,87,188.00	4,88,072.00	-	585,75,260.00					585,75,260.00	580,87,188.00
41025	Heritage Building	-	-	-	-					-	-
	Infrastructure Assets	-	-	-	-					-	-
41030	Roads & Bridges	785,59,574.00	-	-	785,59,574.00					785,59,574.00	785,59,574.00
41031	Sewerage and drainage	740,55,187.00	-	-	740,55,187.00					740,55,187.00	740,55,187.00
41032	Water ways	82,05,348.56	95,400.00	-	83,00,748.56					83,00,748.56	82,05,348.56
41033	Pubilic Lighting	167,51,232.00	-	-	167,51,232.00	1203,73,523.70	238,94,663.19	-	1442,68,186.89	167,51,232.00	167,51,232.00
41034	• Sanitation and Solid Waste Management Systems	21,08,643.00	5,29,250.00	-	26,37,893.00					26,37,893.00	21,08,643.00
41040	Plants & Machinery	108,66,265.86	13,230.00	-	108,79,495.86					108,79,495.86	108,66,265.86
41050	Vehicles	200,24,819.00	65,55,999.00	-	265,80,818.00					265,80,818.00	200,24,819.00
41060	Office & other equipment	43,86,377.32	3,70,718.00	-	47,57,095.32					47,57,095.32	43,86,377.32
41070	Furniture, Fixtures, electrical appliances	17,97,474.00	5,24,090.00	-	23,21,564.00					23,21,564.00	17,97,474.00
41080	Other fixed assets	12,92,647.00	-	-	12,92,647.00					12,92,647.00	12,92,647.00
	Sub -Total	**2812,40,838.74**	**85,76,759.00**	-	**2898,17,597.74**	**1203,73,523.70**	**238,94,663.19**	-	**1442,68,186.89**	**1455,49,410.85**	**1608,67,315.04**
412	**Capital Work in Progress**	2333,54,880.86	535,68,910.00	-	2869,23,790.86	-	-	-	-	2869,23,790.86	2333,54,880.86
	Total	**5145,95,719.60**	**621,45,669.00**	-	**5767,41,388.60**	**1203,73,523.70**	**238,94,663.19**	-	**1442,68,186.89**	**4324,73,201.71**	**3942,22,195.90**

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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities	-	-	-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference Shares Equity Shares	-	-	-	-
42160	Units of Mutual Funds	-	-	-	-
42180	Other Investments	-	-	1742,32,980.95	43,32,980.95
	Total of Investments General Fund	-	-	**1742,32,980.95**	**43,32,980.95**

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	-	4,77,047.00
43080	Others	-	-
	Total Stock in hand	-	**4,77,047.00**

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Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 year	32,59,158.00	-	32,59,158.00	28,86,734.00
	More than 5 year	-	-	-	-
	Sub-total	**32,59,158.00**	-	**32,59,158.00**	**28,86,734.00**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of property Taxes	**32,59,158.00**	-	**32,59,158.00**	**28,86,734.00**
43120	***Receivables of Other Taxes***				
	Less than 3 year	29,13,209.00	-	29,13,209.00	48,17,829.00
	More than 3 year	-	-	-	-
	Sub-total	29,13,209.00	-	**29,13,209.00**	48,17,829.00
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of Other Taxes	**29,13,209.00**	-	**29,13,209.00**	**48,17,829.00**
	Receivable of Cess Income				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	**29,13,209.00**	-	**29,13,209.00**	**48,17,829.00**
43130	***Receivables for Fees and User Charges***				
	Less than 3 year	54,61,662.00	-	54,61,662.00	56,33,672.00
	More than 3 year	-	-	-	-
	Sub-total	**54,61,662.00**	-	**54,61,662.00**	**56,33,672.00**
43140	***Receivables from Other Sources***				
	Less than 3 year	17,74,628.73	-	17,74,628.73	13,98,218.73
	More than 3 year	-	-	-	-
	Sub-total	**17,74,628.73**	-	**17,74,628.73**	**13,98,218.73**
43150	Receivables from Government	-	-	-	-
43180	Receivables -Control Accounts	-	-	-	-
	Sub-total	**17,74,628.73**	-	**17,74,628.73**	**13,98,218.73**
	Total of Sundry Debtors (Receivables)	**134,08,657.73**	-	**134,08,657.73**	**147,36,453.73**

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	1,29,201.91
	Total Prepaid expenses	-	**1,29,201.91**

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**	-	-
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	898,92,054.69	972,06,223.97
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	**898,92,054.69**	**972,06,223.97**
	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	**898,92,054.69**	**972,06,223.97**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	6,39,280.00	12,98,000.00	7,29,280.00	12,08,000.00
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	**6,39,280.00**	**12,98,000.00**	**7,29,280.00**	**12,08,000.00**
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and depo	**6,39,280.00**	**12,98,000.00**	**7,29,280.00**	**12,08,000.00**

Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Misscellaneous expenditure	-	-

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MUNICIPAL COUNCIL, KOTMA
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	972,06,223.97	1111,30,912.00		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				*Operating Payments*		
110	Tax Revenue	-	185.00	210	Establishment Expenses	-	118,44,217.00
120	Assigned Revenues & Compensations	628,19,450.00	428,80,716.00	220	Administrative Expenses	-	66,55,987.00
130	Rental income from Municipal Properties	15,53,425.00	8,54,575.00	230	Operations and Maintenance	-	131,08,308.00
140	Fees & User Charges	34,82,111.00	7,42,886.00	240	Interest & Finance Charges	3,375.98	7,656.00
150	Sale & Hire Charges	9,14,320.00	5,32,630.00	250	Programme Expenses	-	14,20,210.00
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	28,96,000.00	40,000.00
170	Income from Investments	7,17,114.00	-	270	Provisions and Write Off	5,000.00	-
171	Interest Earned	20,28,049.15	17,69,664.00	271	Miscellaneous expenses	-	-
180	Other Income	7,04,466.00	4,316.00	285	Prior period	-	-
185	Prior period	1837,23,008.00	-				
					Non-Operating Payments		
	Non-Operating Receipts-			310	Municipal Fund	859,82,194.00	-
310	Municipal Fund	107,69,819.80	-	320	Grants and contribution for specific purposes	50,00,000.00	-
320	Grants and contribution for specific purposes	506,35,575.00	527,84,291.00	330	Loans Repayment	2,21,236.00	2,36,218.00
330	Loans Received	-	-	340	Deposits Received	28,500.00	48,63,379.00
340	Deposits Received	95,750.00	51,68,976.00	341	Deposit works	-	-
341	Deposit works	-	-	350	Other Liabilities	-	-
350	Other Liabilities	8,15,027.00	5,18,098.00		35010-Creditors	964,67,661.25	549,39,062.00
	35010-Creditors	-	-		35011-Employee Liabilities	423,22,924.00	242,52,824.00
	35011-Employee Liabilities	-	-		35020-Recoveries Payable	103,70,809.00	93,67,412.00
	35020-Recoveries Payable	-	-		35030-Government dues payable	-	-
	35030-Government dues payable	-	-		35080-Others, Miscellaneous	1,63,150.00	5,13,240.00
	35080-Others, Miscellaneous	-	-	360	Provisions	5,91,720.00	7,32,863.00
421	Investments - Other Funds	100,00,000.00	-	410	Acquisition / Purchase of Fixed Assets	-	-
431	Sundry debtors (Receivables)	96,78,286.00	89,61,586.97	412	Capital Work in Progress	-	-
460	Loans & Advances to Employees (recovery)	-	-	420	Investments - General Fund	-	-
				421	Investments - Other Funds	999,00,000.00	-
				430	Stock in Hand	-	-
				440	Prepaid Expenses	-	-
				460	Loans & Advances to Employees (recovery)	12,98,000.00	1,61,236.00
	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)	898,92,054.69	972,06,223.97
	TOTAL	4351,42,624.92	2253,48,835.97		TOTAL	4351,42,624.92	2253,48,835.97

PRAMOD K. SHARMA & Co.
Chartered Accountants

CA Pramod Sharma
Partner
M No. 076883

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL , KOTMA

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year	Previous year
A	**Income**			
	Revenue Income	IE-1	72,45,734.00	68,60,671.00
	Assigned Revenues & Compensations	IE-2	628,19,450.00	428,80,716.00
	Rental Income From Municipal Properties	IE-3	26,58,181.00	22,66,142.00
	Fees & User Charges	IE-4	34,82,111.00	7,42,886.00
	Sale & Hire Charges	IE-5	9,14,320.00	5,32,630.00
	Revenue Grants, Contribution & Subsidies	IE-6	374,31,045.19	395,42,845.00
	Income From Investments	IE-7	7,17,114.00	3,14,973.00
	Interest Earned	IE-8	20,28,049.15	17,69,664.00
	Other Income	IE-9	12,93,843.00	4,317.00
	Total Income		**1185,89,847.34**	**949,14,844.00**
B	**Expenditure**			
	Establishment Expenses	IE-10	533,29,332.00	412,07,463.00
	Administrativ E Expenses	IE-11	97,55,235.91	75,53,849.00
	Operations & Maintenance	IE-12	298,35,848.25	208,68,894.00
	Interest & Finance Charges	IE-13	3,375.98	7,656.00
	Programme Expenses	IE-14	3,78,987.00	14,88,144.00
	Revenue Grants, Contribution and Subsidies	IE-15	32,47,559.00	40,000.00
	Provisions and Write Off	IE-16	5,000.00	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		238,94,663.19	238,94,663.00
	Total Expenditure		**1204,50,001.33**	**950,60,669.00**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**-18,60,153.99**	**-1,45,825.00**
D	Add/Less: Prior period Items (Net)	IE-18	1837,23,008.00	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**1818,62,854.01**	**-1,45,825.00**
F	Less:Transfer to Reserved Fund		13,19,485.77	-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**1805,43,368.24**	**-1,45,825.00**

PRAMOD K. SHARMA & Co.
Chartered Accountants

CA Pramod Sharma
Partner
M No. 076883

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	37,19,332.00	37,46,678.00
11002	Water Tax	33,14,400.00	29,96,580.00
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Others Taxes	2,12,002.00	1,17,413.00
11090	Tax	-	-
	Sub Total	**72,45,734.00**	**68,60,671.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	-	-
	Total Tax Revenue	**72,45,734.00**	**68,60,671.00**

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	-	-
1109002	Octroi & Toll	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

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Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	83,47,560.00	56,06,552.00
12020	Compensation in Lieu Of Taxes/Duties	544,71,890.00	372,74,164.00
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensation	**628,19,450.00**	**428,80,716.00**

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	26,58,181.00	22,66,142.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	**26,58,181.00**	**22,66,142.00**
13090	Less: Rent remission and refunds	-	-
	Sub Total	-	-
	Total Rental Income From Municipal Properties	**26,58,181.00**	**22,66,142.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	13,52,500.00	540.00
14011	Licensing Fees	-	15,150.00
14012	Fees for Grant of Permit	4,22,692.00	1,03,565.00
14013	Fees For Certificate Or Extract	150.00	41,206.00
14014	Development Charges	7,000.00	-
14015	Regularisation Fees	1,48,662.00	-
14020	Penalties And Fines	18,813.00	10,870.00
14040	Other Fees	19,658.00	4,19,430.00
14050	User Charges	6,69,111.00	1,52,098.00
14060	Entry Fees	8,42,345.00	-
14070	Service / Administrative Charges	1,180.00	-
14080	Other Charges	-	27.00
	Sub Total	**34,82,111.00**	**7,42,886.00**
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	-	-
	Total Income from Fees & User Charges	**34,82,111.00**	**7,42,886.00**

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	3,050.00
15011	Sale of Forms & Publications	9,08,200.00	5,23,580.00
15012	Sale of Stores & Scrap	2,520.00	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	3,900.00
15041	Hire Charges for Equipments	3,600.00	2,100.00
	Total Income from Sale & Hire Charges	**9,14,320.00**	**5,32,630.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	374,31,045.19	395,42,845.00
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**374,31,045.19**	**395,42,845.00**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	7,17,114.00	3,14,973.00
17020	Dividend	-	-
17030	Income From Project TakenUp On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**7,17,114.00**	**3,14,973.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	20,28,049.15	17,69,664.00
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**20,28,049.15**	**17,69,664.00**

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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 Assets	-	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	5,94,477.00	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	6,99,366.00	4,317.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Icome	**12,93,843.00**	**4,317.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	513,40,418.00	393,33,884.00
21020	Benefits And Allowances	11,24,898.00	4,00,882.00
21030	Pension	-	8,62,107.00
21040	Other Terminal & Retirement Benefits	8,64,016.00	6,10,590.00
	Total Establishment Expenses	**533,29,332.00**	**412,07,463.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	19,70,026.00	-
22011	Office Maintenance	43,350.00	69,740.00
22012	Communication Expenses	51,913.00	11,756.00
22020	Books & Periodicals	67,705.00	64,080.00
22021	Printing and Stationery	4,38,264.00	5,02,373.00
22030	Travelling & Conveyance	2,47,590.00	40,45,823.00
22040	Insurance	1,29,201.91	4,28,717.00
22050	Audit Fees	76,700.00	76,700.00
22051	Legal Expenses	10,05,860.00	20,000.00
22052	Professional and Other Fees	8,81,738.00	1,14,647.00
22060	Advertisement And Publicity	28,14,708.00	14,17,005.00
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	20,28,180.00	8,03,008.00
	Total Administrative Expenses	**97,55,235.91**	**75,53,849.00**

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	69,64,524.25	93,46,703.00
23020	Bulk Purchases	139,25,396.00	11,346.00
23030	Consumption of Stores	4,77,047.00	-
23040	Hire Charges	-	-
23050	Repairs & Maintenance Infrastructure Assets	22,13,977.00	47,72,061.00
23051	Repairs & Maintenance Civic Amenities	2,19,902.00	14,99,024.00
23052	Repairs & Maintenance Buildings	21,17,012.00	13,14,749.00
23053	Repairs & Maintenance Vehicles	13,59,373.00	7,59,532.00
23054	Repairs & Maintenance Furniture	-	97,623.00
23055	Repairs & Maintenance Office Equipments	2,18,007.00	-
23056	Repairs & Maintenance Electrical Appliances	19,800.00	-
23057	Repairs & Maintenance Heritage Building	31,252.00	-
23059	Repairs & Maintenance Others	-	-
23080	Other Operating & Maintenance Expenses	22,89,558.00	30,67,856.00
	Total Operations & Maintenance	**298,35,848.25**	**208,68,894.00**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	3,375.98	7,656.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**3,375.98**	**7,656.00**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election Expenses	3,78,987.00	99,744.00
25020	Own Programs	-	13,44,475.00
25030	Share in Programs of others	-	43,925.00
25040	Other Programmes	-	-
	Total Programme Expenses	**3,78,987.00**	**14,88,144.00**

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Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	32,47,559.00	-
26020	Contributions	-	40,000.00
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	**32,47,559.00**	**40,000.00**

Schedule IE-16:- Provisions and 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	5,000.00	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	**5,000.00**	**-**

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	-	-
29010	Transfer to General Activity Fund	-	-
29040	Tranfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	-	-
18510	Taxes	1837,23,008.00	-
18540	Other Income	-	-
	Sub Total	**1837,23,008.00**	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period	**1837,23,008.00**	-

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MUNICIPAL COUNCIL, KOTMA
STATEMENT OF CASH FLOW
As at 31 March 2024

Particuler	Previous year		Current year	
[A] Cash flows from operationg activitiies				
Gross surplus / (deficit) over expenditure	-	-1,45,825.77		1818,62,854.01
Add;-Adjustments for		5155,94,088.94		238,98,039.17
Depreciations	5155,94,088.94		238,94,663.19	
Interest & finance expences	-		3,375.98	
Less-Adjestment for		-259,75,127.33		-7,17,114.00
Profit on disposal of assets	-		-	
Dividend Income	-		-	
Investment Income	3,14,973.00		7,17,114.00	
Transfer to Reserve	238,90,490.00		-	
Interest Income Received	17,69,664.33		-	
Adjested income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		5414,23,390.55		2050,43,779.18
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	3,74,559.95		-13,27,796.00	
(Increase) / decrease in Stock in hand	13,85,112.00		-4,77,047.00	
(Increase) / decrease in prepaid expenses	43,171.75		-1,29,201.91	
(Increase) / decrease in other current assets	-1,61,236.00		-	
(Decrease)/ increase in Deposits received	4,70,640.00		21,82,290.00	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	-14,17,946.00		27,60,212.00	
(Decrease)/ increase in provisions	-1,22,587.00		-1,04,764.00	
Extra ordinary items {please specify}	-	5,71,714.70	-4424,02,141.51	-4394,98,448.42
Net cash generated from / (used in) operating activities [A]		5419,95,105.25		-2344,54,669.24
[B] Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	238,90,490.00		621,45,669.00	
(Increase) / Decrease in Special funds/grants	-		-300,46,476.00	
(Increase) / Decrease in Earmarked funds	-		13,19,485.77	
(Increase) / Decrease in Reserve Grant Against fixed Assets	-4,173.19		238,94,663.19	
(Purchase) of Investments	-	238,86,316.81	1699,00,000.00	2272,13,341.96
Add:		20,84,637.33		7,17,114.00
Proceeds from disposal of assets	-		-	
Proceeds from disposal of investments	-		-	
Investment income received	3,14,973.00		-	
Interest income received	17,69,664.33		7,17,114.00	
Net cash generated from/ (used in) investing activities [B]		259,70,954.14		2279,30,455.96
[C] Cash flows from financing activities				
Add:		-		7,29,280.00
Loans from banks/others received	-		7,29,280.00	
Less:		-		-15,19,236.00
Loans repaid during the period	-		2,21,236.00	
Loans & advances to employees	-		12,98,000.00	
Loans to others Finance expenses	-		-	
Net cash generated from (used in) financing		-		-7,89,956.00

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activities [C]		-		[illegible]
Net increase/ (decrease) in cash and cash-equivalents (A + B + C)		5679,66,059.39		-73,14,169.28
Cash and cash equivalents at beginning of period		1111,30,912.04		972,06,223.97
Cash and cash equivalents at end of period		972,06,223.97		898,92,054.69
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		972,06,223.97		898,92,054.69
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		972,06,223.97		898,92,054.69

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Municipal Council Kotma
Cash Book & Bank Balance Summery
As on 31-Mar-2024

S No.	Perticuler	Account Number	Balance As per Cash Book	Balance As per Bank Book
			31-03-2024	31-03-2024
	Main Cash Book		704,01,023.03	703,69,023.03
1	State Bank Of India	10924636022	431,85,356.38	431,85,356.38
2	Axis Bank-	918020103876977	44,10,009.65	43,78,009.65
3	HDFC Bank -	5010046846982	4,019.00	4,019.00
4	IDBI Bank-	1551104000058900	228,01,638.00	228,01,638.00
	CM Infra Cah Book		62,47,862.00	62,47,862.00
5	State Bank Of India	33700722170	22,48,663.00	22,48,663.00
6	Allahbad Bank	50430602425	39,99,199.00	39,99,199.00
	PMAY Cah Book		39,351.00	39,351.00
7	State Bank Of India	36437074684	39,351.00	39,351.00
	Sanchit Nidhi Cah Book		122,26,814.96	122,26,814.96
8	Madhya Pradesh Gramin Bank	2002311030030602	69,18,539.09	69,18,539.09
9	Axis Bank	918010110621130	2,13,358.00	2,13,358.00
10	Madhya Pradesh Gramin Bank	20231230020665	50,94,917.87	50,94,917.87
	Swachha Bharat Mission Cah Book		9,50,365.20	9,50,365.20
11	Axis Bank	916010058799094	9,50,365.20	9,50,365.20
	UIDSSMT Cah Book		26,638.50	26,638.50
12	State Bank Of India	33700701620	26,638.50	26,638.50
	Grand Total		898,92,054.69	898,60,054.69

Municipal Council Kotma
Reconcilation Statements of Main Cash Book
As on 31-Mar-2024

Balance as Per cash book			898,92,054.69
Less-Recipetes not found in bank book			(32,000.00)
23-02-2024	Axis Bank-76977	25,000.00	
20-03-2024	Axis Bank-76977	7,000.00	
Balance as per Bank book			898,60,054.69

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