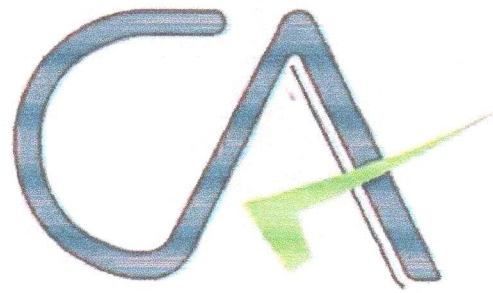


MUNICIPAL COUNCIL KOTMA

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, 11nd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016,
MOBILE NO. (+91) 94250-15041, 95892-51041 Phone No. (0755) 4273005, 2670003
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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 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, they 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


Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)


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

MUNICIPAL COUNCIL KOTMA

AUDIT OBSERVATIONS

Audit of Revenue

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

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, the bills and vouchers were correct according to books. However some irregularities were found during the audit of vouchers are as follow –
 - Voucher no. 980, date 04/02/20, payment of Rs. 7700/- was made to Art line Printer, Kotma –
 - There was mismatch between bill date and date of stock entry on the bill. Bill date was 31/10/19 while stock entry was found on 25/01/2020.

- Accountant's signature was not found on the voucher.
- Voucher no. 995, date 05/02/20, muster payment of Rs. 168592/- was made but signature of accountant was not found on the voucher.
- Voucher no. 1004, date 05-02-20, Rs. 5850/- was paid to Samsir decorators for hiring the tent material but note sheet was not found with the voucher during the audit.
- Voucher no. 1007, date 12/02/20, payment of Rs. 335384/- was made for CC road construction but signature of accountant was not found on the voucher.
- Voucher no. 1027, date 18/02/20, Rs. 10502/- was paid to Irfan welding works -
 - Bill no. 35 dated 14/01/20 & 36 dated 08/02/20 for Rs. 3776 & 5700/- respectively were found on record during the audit but only bill no. 35 was mentioned on the note sheet, there was no detail in regard of bill no. 36.
- Voucher no. 1053, date 26/02/20, Tyres were purchased from Mahamaya Carcare and payment of Rs. 73710/- was made but note sheet and quotations were not found on record.
- No mistake was found in monthly balance of the Cash Book.
- 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.

Devi Raj
Chief Municipal Officer
MUNICIPAL COUNCIL

Katwa (Anuppur)

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 about accounts department are as follows -

- Cash book was found without storekeeper's stamp on issue.
- Council stamp was not affixed on cash book for the whole year.
- Grant Register was not issued by the store department.
- Signatures and seal of store keeper were not found on grant register.

Store Department

- Since store records of last year and current year were not available so we are unable to comment.

Revenue Department

- Water tax collection register was found without issuing from store department because seal and signature of store keeper, page certification and council stamp were not available on the register.
- Collection books were not issued from store department and council stamp was also not affixed on them.


Chief Municipal Officer
MUNICIPAL COUNCIL

- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

Sanitation Department

- Material usage records were not available during the audit.
- List of vehicles was not found.
- Vehicle and lights repairing registers were not maintained.
- Logbooks were found during the audit.

Since records were not found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.
- Dispatch Register was not found.

PWD Department

- Construction Register was not maintained by the ULB.
- Work files were not provided to us.

Audit of FDRs

- While auditing, we found that there was one FDR at year end which is as follow-

Name of Bank	FDR/Account no.	Deposit/Renew Date	Maturity amount
SNKG Bank	240652	19-09-19	43,32,980.95/-

Devi Singh
Chief Municipal Officer
Municipal Council

Audit of Tenders

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

Audit of Grants & Loans

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

- We examined all the grants received from the State government and some of their utilization.
- 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



Date :

Place :

Pramod Kumar Sharma
(Partner)

Devi
Chief Municipal Officer
MUNICIPAL COUNCIL

Kuma (Anuppur)

MUNICIPAL COUNCIL KOTMA

RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2019 to 31 March 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	7,85,96,348	Establishment Expenses	3,70,56,136
Cash Balance	-	Salaries, Wages and Bonus Benefits and Allowances(वेतन)	1,82,87,118
Bank Balance	7,85,96,348	Arrears Salary(बकाया)	12,83,095
		Professional Tax	1,00,467
Tax Revenue	39,05,803	Council Honourarium(पार्षद मानदेय)	4,04,545
Property Tax-Building- (सम्पत्ति कर चालू)	19,91,848	EPF-Employee(भविष्य निधि)	34,01,181
Un-metered Water Supply - (जल कर)	12,94,968	GPF-Employee(जीपी एफ)	13,70,500
Samakhi Kar-Consolidated (समाहित कर चालू)	4,14,930	Contributory-Family Pension	13,26,596
Education Cess (शिक्षा उपकर)	1,02,620	Wages-Temporary Staff(मजदूरी)	1,03,40,893
Urban Development Cess (नगरीय विकास उपकर)	38,657	Leave Encashment	1,35,566
Entertainment Tax	1,800	Insurance	4,06,175
Surcharge Tax on Other (सरचाज)	60,980	Administrative Expenses	26,52,520
Assigned Revenues & Compensation	4,83,27,053	Printing and Stationery(मुद्रकन)	1,20,570
Taxes and Duties collected by other	550	Photo Copy(फोटोकॉपी)	21,312
Compensation in lieu of Octroi (चुगी)	3,68,18,503	Advertisement and Publicity	
Export Tax	1,03,78,000	Advertisement Expense(वैज्ञापन)	2,88,754
Compensation-Passenger Tax (यात्री कर)	3,16,000	Events & Cultural Activities	3,66,519
Stamp Duty (मुद्रांक शुल्क)	8,14,000	Exp.(सांस्कृतिक कार्यक्रम)	
Rental Income from Municipal Properties	26,65,955	News Paper(समाचार पत्र)	46,254
Rent-Market (साप्ताहिक बाजार)	6,65,250	Prize, Award & Felicitation Function	
Rent- From Shopping Complex	7,04,128	Expense (पुरस्कार)	2,38,380
Rent-Lease of Land (भू भाटक)	3,827	Workshop & Seminar(प्रशिक्षण)	1,00,000
Rent-Community Hall (मण्डल भवन)	6,33,500	Election Exp. (चुनाव व्य)	1,77,110
Shop Premium	6,59,250	Professional and Other Fees	
Fees & Charges	2,500	Consultancy Fee & Charge(सलाकार शुल्क)	1,55,505
Mutation Fee (म्युटेशन फॉर्स)	2,500	Legal Fees(कानूनी व्य)	18,400
License Fee	15,16,327	Audit Fees	
License Fee-slaughter House (पशु बध)	79,280	Communication Expenses	
Mrut Maveshi	14,37,047	Web,Internet Expense(इंटरनेट)	10,944
Fees	7,11,268	Other Administrative Expenses	
Fees- Agreement	252	DSC (डिजिटल सिग्नेचर)	
Fees for Certificate / Extract (प्रमाण पत्र)	2,358	Allow (अलाव)	5,04,918
Fees - Marriage Registration (विवाह पंजीयन)	1,050	piva (पिक)	4,53,966
Fee- Application (आवेदन शुल्क)	3,758	Other administrative expenses (अन्य प्रशासनिक व्य)	7,880
Regularization Fee-Building Construction	1,31,793	Kanji House Expenses	1,42,008
Fee-Water ATM Fees	10,850	Operations & Maintenance	1,23,12,153
Bus Stand Fees	1,59,127	Power & Fuel(पेट्रोल)	29,78,117
Engineer Registration Fees	1,500	Electricity supply/Streat Lights(विजली बिल)	85,92,560
Bus Fees	3,96,730	Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	3,93,258
Rain Basera Fees	3,850	Plantation Expenses(वृक्षरोपन)	1,01,870
		GPS	72,492
		MPEB Connection	18,356
		Hire Charges-Mobile Toilet (Sulabh)	1,20,000
		Hire Charges-Vehicle(वाहन किराया)	35,500
		Electricity Department	28,28,101
		Electricity Repair	70,926
		Electricity Material (विद्युत सामग्री)	20,54,435
		Poll	7,02,740


 Chief Municipal Officer
 MUNICIPAL COUNCIL

			Water Supply Department	24,10,259
Penalties and Fines (अर्थदंड)		13,120	Water Supply Material (जल प्रदाय सामग्री)	20,88,749
Polythene Fine	12,090		Payjal Parivahan	3,21,510
SWM Fine	1,030			
			Bulk Purchases/Store/Sanitation Department	37,48,657
User Charges		13,86,981	Bulk Purchase-	
User Charges-Road Cutting Charges	1,800		Sanitation/Conservancy	25,27,849
User Charge-Fire Extinguishing (फायर वाहन)	2,200		Material (सैनिटेशन सामग्री)	
User Charges -Septic Tank Cleaning Charges (सैप्टिक टैंक सफाई)	31,900		Dustbeen	11,15,967
User Charges -Water Harvesting	74,000		Cleaning work	81,000
Connection Charges-Water Supply (नल कनेक्शन चार्ज)	2,568		Uniform Exp	23,841
Water Tanker Charges (जल परिवहन)	72,950			
Charges for Reliance Jio	12,01,563		R & M-Infrastructure Assets	76,01,315
			Repairs & Maintenance- other	95,890
Sale & Hire Charges		2,19,928	Repairs & Maintenance- Building	9,05,340
Hire Charges-Machinery (किसाया-मशीन)	42,538		Repairs & Maintenance- Invetore	3,850
Sale of Tender Paper (टेंडर पेपर)	1,69,280		Repairs & Maintenance- Water Cooler	16,023
Sale-Ration Card & Other forms (रेशन कार्ड)	8,110		Repairs & Maintenance- Computer	26,618
			Repairs & Maintenance- Photo Copy	5,349
Grants from State Govt.		3,45,76,626	Repairs & Maintenance- F & F	12,983
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	77,61,000		Repairs & Maintenance- Vehides	7,47,885
Grant GoMP- State Finance Conun. (राज्य वित्त आयोग)	51,73,000		Repairs & Maintenance- Bridge	2,90,608
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	18,19,000		Repairs & Maintenance- Drain	3,35,523
Grant GoMP- Sambal Yojna (संयल योजना)	1,60,000		Repairs & Maintenance- Office Building	24,45,047
Grant GoMP- Anugrah Sahayata (अनुग्रही स्थी सहायता)	32,00,000		Repairs & Maintenance- Moter Pump	2,48,991
Grant GoMP- MLA FUND	2,61,000		Repairs & Maintenance- Water	1,36,211
Vishesh Nidhi	75,00,000		Repairs & Maintenance- Hand Pump	9,03,387
Grant From DSMH	87,02,626		Repairs & Maintenance- Community Building	37,052
Grants from Central Govt.		2,58,12,000	Repairs & Maintenance- Park & Garden	48,059
Grant Gof- 14th Finance (१४ वित् आयोग)	2,58,12,000		Repairs & Maintenance- Road	7,80,725
			Repairs & Maintenance- Lake & Pond	4,69,907
Deposit/Contribution Received		37,51,037	Repairs & Maintenance- Toilet	91,867
Water Deposit	15,750		Construction Work	
EMD/SD	37,35,287		Roads & Bridges-Concrete Road (रोड निर्माण)	20,38,738
			Sewerage and Drainage-Drain-Open (नाली निर्माण)	1,30,93,570
			Building-Public /Community Toilets (शौचालय निर्माण)	3,00,950
			Filter Tank Const	1,85,725
			Building - Rain Basera	1,03,816
			Building - Boundry wall	9,00,469
			Building - Chabutra	1,22,091


 Chief Municipal Officer
 MUNICIPAL COUNCIL
 Kotma (Anuppur)

Finance Income		3,95,337	Building-Shed	2,37,488	
Interest- From Bank Account (बैंक व्याज)	3,95,337		Building-Fharsikarn	12,21,691	
			Building-Chopati	13,68,225	
Other Income (अन्य आय)		8,64,437	Roads & Bridges-Sigh Board	90,300	
Other Income	3,02,112		Plant & Machinery		9,58,138
Advance Salary	12,000		Moter Pump	4,88,581	
Audit Recovery	2,470		Grass Cutter Machine	62,857	
Cheque Return	5,47,855		Water ATM Machine	4,06,700	
		30,00,000	Office & Other Equipments		3,28,629
Trasnfer To Bank	30,00,000		CCIV	1,31,594	
			Computer & laptop	99,941	
			Chair	45,040	
			Printer	19,500	
			Table	3,800	
			Almira	12,154	
			Cooler	16,600	
			Gumbat Purchase		
			Vehicles		8,62,929
			Garbage Contenor	1,95,360	
			Garbage Vehicle	1,94,229	
			Mobile Toilet	4,73,340	
			Interest & Finance Charges		3,28,929
			Bank Charges	1,055	
			EPF Penalty	34,494	
			HUDCO Loan (ऋण वापसी)	2,93,380	
			Scheme Expenses		49,41,832
			SWM Program	3,55,832	
			MLA Fund	2,26,000	
			Antyeshthi Sahayata	1,60,000	
			Sambal Yojna	42,00,000	
			Taxes & Duties (कर)		23,25,209
			GST-TDS	12,27,903	
			Income Tax	4,87,500	
			Labour Tax	2,11,064	
			Road Tax	34,560	
			Vat Tax	27,875	
			Royalty	3,36,307	
			Deposit Return (EMD)		31,05,262
			EMD	21,02,860	
			Shop Primum	2,62,500	
			Emplyee advance	1,73,000	
			Stale Cheque	5,66,902	
			Return		6,38,950
			Hoker Corner Grant Return	6,06,600	
			Comunty building Rent Return	32,350	
					45,00,000
			Trasnfer to Other Bank	45,00,000	
			Closing Balance		9,94,82,639
			Cash Balance		
			Bank Balance	9,94,82,639	
	20,57,44,721	20,57,44,721		20,57,44,721	20,57,44,721

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant

Date :
Place :

[Signature]
Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)



Pramod Sharma
(Partner)

MUNICIPAL COUNCIL KOTMA

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses	3,70,56,136	Tax Revenue	39,05,803
Salaries, Wages and Bonus Benefits and Allowances (वेतन)	1,82,87,118	Property Tax-Building- (सम्पत्ति कर चालू)	19,91,848
Arrears Salary (बकाया)	12,83,095	Un-metered Water Supply - (जल कर)	12,94,968
Professional Tax	1,00,467	Samakhi Kar-Consolidated (समाहित कर चालू)	4,14,930
Council Honourarium (पार्षद मानदेय)	4,04,545	Education Cess (शिक्षा उपकर)	1,02,620
EPF-Employee (भविष्य निधि)	34,01,181	Urban Development Cess (नगरीय विकास उपकर)	38,657
GPF-Employee (जीपी एफ)	13,70,500	Entertainment Tax	1,800
Contributory-Family Pension	13,26,596	Surcharge Tax on Other (सरचार्ज)	60,980
Wages-Temporary Staff (मजदूरी)	1,03,40,893		
Leave Encashment	1,35,566	Assigned Revenues & Compensation	4,83,27,053
Insurance	4,06,175	Taxes and Duties collected by other	550
		Compensation in lieu of Octroi (चुंगी)	3,68,18,503
Administrative Expenses	26,52,520	Export Tax	1,03,78,000
Printing and Stationery (मुद्रकन)	1,20,570	Compensation-Passenger Tax (यात्री कर)	3,16,000
Photo Copy (फोटोकॉपी)	21,312	Stamp Duty (मुद्रांक शुल्क)	8,14,000
Advertisement and Publicity			
Advertisement Expense (विज्ञापन)	2,88,754	Rental Income from Municipal Properties	26,65,955
Events & Cultural Activities	3,66,519	Rent-Market (सप्ताहिक बाजार)	6,65,250
News Paper (समाचार पत्र)	46,254	Rent- From Shopping Complex	7,04,128
Prize, Award & Felicitation Function Expense (पुरस्कार)	2,38,380	Rent-Lease of Land (भू भाटक)	3,827
Workshop & Seminar (प्रशिक्षण)	1,00,000	Rent-Community Hall (मंगल भवन)	6,33,500
Election Exp (चुनाव व्य)	1,77,110	Shop Premium	6,59,250
Professional and Other Fees			
Consultancy Fee & Charge (सलाकार शुल्क)	1,55,505	Fees & Charges	2,500
Legal Fees (कानूनी व्य)	18,400	Mutation Fee (म्युटेशन फीस)	2,500
Communication Expenses		License Fee	15,16,327
Web, Internet Expense (इंटरनेट)	10,944	License Fee-slaughter House (पशु तघ)	79,280
Other Administrative Expenses		Mrut Maveshi	14,37,047
DSC (डिजिटल सिग्नचर)		Fees	7,11,268
Alow (अलाव)	5,04,918	Fees- Agreement	252
piyu (प्याऊ)	4,53,966	Fees for Certificate / Extract (प्रमाण पत्र)	2,358
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	7,880	Fees - Marriage Registration (विवाह पंजीयन)	1,050
Kanji House Expenses	1,42,008	Fee- Application (आवेदन शुल्क)	3,758
Operations & Maintenance	1,23,12,153	Regularization Fee-Building Construction	1,31,793
Power & Fuel (पेट्रॉल)	29,78,117	Fee-Water ATM Fees	10,850
Electricity supply / Street Lights (बिजली बिल)	85,92,560	Bus Stand Fees	1,59,127
Vehicle Insurance / Registration (वाहन रजिस्ट्रेशन)	3,93,258		
Plantation Expenses (वृक्षारोपन)	1,01,870		

Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)

GPS	72,492	Engineer Registration Fees	1,500	
MPEB Connection	18,356	Bus Fees	3,96,730	
Hire Charges-Mobile Toilet (Sulabh)	1,20,000	Rain Basera Fees	3,850	
Hire Charges-Vehicle(वाहन किराया)	35,500			
Hire Charges-Machine(मशीन किराया)				
Electricity Department		Penalties and Fines (अर्थदंड)		13,120
Electricity Material (विधुत सामग्री)	10,98,144	Polythene Fine	12,090	
		SWM Fine	1,030	
Water Supply Department		User Charges		13,86,981
Water Supply Material(जल प्रदाय सामग्री)	10,44,375	User Charges-Road Cutting Charges	1,800	
Bulk Purchases/Store/Sanitation Department		User Charge-Fire Extinguishing (फायर चार्ज)	2,200	
Bulk Purchase-Sanitation/Conservancy Material(सैनिटेशन सामग्री)	24,84,733	User Charges -Septic Tank Cleaning Charges (सेप्टिक टैंक सफाई)	31,900	
Dustbin	12,63,925	User Charges -Water Harvesting Connection Charges-Water Supply (नल कनेक्शन चार्ज)	74,000	
Cleaning work	11,15,967	Water Tanker Charges (जल परिवहन)	2,568	
Uniform Exp	81,000	Charges for Reliance Jio	72,950	
	23,841		12,01,563	
R & M-Infrastructure Assets		Sale & Hire Charges		2,19,928
Repairs & Maintenance- other	76,01,315	Hire Charges-Machinery (किराया-मशीन)	42,538	
Repairs & Maintenance- Building	95,890	Sale of Tender Paper (टेंडर पेपर)	1,69,280	
Repairs & Maintenance- Invetore	9,05,340	Sale-Ration Card & Other forms (रेशन कार्ड)	8,110	
Repairs & Maintenance- Water C ooler	3,850			
Repairs & Maintenance- Computer	16,023	Finance Income		3,95,337
Repairs & Maintenance- Photo Copy	26,618	Intrest- From Bank Account (बैंक व्याज)	3,95,337	
Repairs & Maintenance- F &F	5,349			3,02,112
Repairs & Maintenance- Vehicles	12,983	Other Income	3,02,112	
Repairs & Maintenance- Bridge	7,47,885			
Repairs & Maintenance- Drain	2,90,608			
Repairs & Maintenance- Office Building	3,35,523			
Repairs & Maintenance- Moter Pump	24,45,047			
Repairs & Maintenance- Water	2,48,991			
Repairs & Maintenance- Hand Pump	1,36,211			
Repairs & Maintenance- Community Building	9,03,387			
Repairs & Maintenance- Park & Garden	37,052			
Repairs & Maintenance- Road	48,059			
Repairs & Maintenance- Lake & Pond	7,80,725			
Repairs & Maintenance- Toilet	4,69,907			
	91,867			


 Chief Municipal Officer
 MUNICIPAL COUNCIL
 Kotma (Anuppur)

Interest & Finance Charges		1,055		
Bank Charges	1,055			
Scheme Expenses		49,41,832		
SWM Program	3,55,832			
MLA Fund	2,26,000			
Antyoshiti Sahayata	1,60,000			
Sambal Yojna	42,00,000			
		EXCESS OF EXPENDITURE OVER INCOME	97,45,878	97,45,878
	6,91,92,262.03	6,91,92,262.03	6,91,92,262.03	6,91,92,262.03

Date :
Place :

[Signature]
Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)



FOR PRAMOD K. SHARMA & CO.
Chartered Accountant

Pramod Sharma
(Partner)

GRANT DETAIL 2019-20
MUNICIPAL COUNCIL KOTMA

GRANT HEAD	OPENING BALANCE	ADDITION	EXPENSES	CLOSING BALANCE
Export Tax	-	1,03,78,000.00	95,61,000.00	8,17,000.00
Moolbhoot Suvidha	1,43,94,063.00	40,96,000.00	96,15,012.00	88,75,051.00
State Finance Commission	68,73,596.00	42,23,000.00	4,22,259.00	1,06,74,337.00
Sadak Marammat	41,48,414.00	16,96,000.00	30,83,712.00	27,60,702.00
14th Vitta Ayog	2,40,94,350.00	1,79,77,686.00	-	4,20,72,036.00
Antyeshti Sahayata	-	70,000.00	-	70,000.00
Anugrah Sahayata	18,00,000.00	32,00,000.00	46,00,000.00	4,00,000.00
Asangathit Karmakar Mandal	3,81,000.00	-	8,000.00	3,73,000.00
Community Health Centre	-	6,98,510.00	-	6,98,510.00
Other Grant	-	69,57,000.00	-	69,57,000.00
Vishesh Nidhi 2019-20	-	75,00,000.00	-	75,00,000.00
MP Bhawan evam Sannirman	-	1,24,700.00	-	1,24,700.00
Sanskritik Manch Nirman	-	31,500.00	-	31,500.00
Anganwadi Nirman	-	5,83,000.00	-	5,83,000.00
Ward 09 Muktidham Boundary wall	-	9,49,091.00	-	9,49,091.00
Janbhagidari (Muktidham dev. Work at ward 08)	-	7,75,386.00	-	7,75,386.00
	5,16,91,423.00	5,92,59,873.00	2,72,89,983.00	8,36,61,313.00

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant



[Signature]
Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)

Pramod Sharma
(Partner)
Mem. No. : 076883

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

NAME OF ULB :- KOTMA

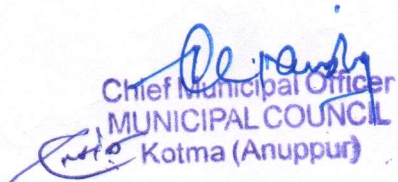
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	14,40,583	19,91,843.00	38.27%	Tax collection has increased in a good way.	Council Should keep efforts to maintain and increase such a good growth rate in collection of revenue.
b.	Consolidated Tax	3,75,150	4,14,930.00	10.60%	Tax collection has increased.	Council Should keep efforts to maintain and increase growth rate in collection of revenue.
c.	Development Tax	27,006	38,657.00	43.14%	Tax collection has increased in a good way.	Council Should keep efforts to maintain and increase such a good growth rate in collection of revenue.
d.	Education Cess	72,666	1,02,620.00	41.22%	Tax collection has increased in a good way.	Council Should keep efforts to maintain and increase such a good growth rate in collection of revenue.
TOTAL (A)		19,15,410	25,48,055			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	5,46,749.00	13,41,455.00	145.35%	Rent collection has increased gracefully.	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	17,40,369	12,94,968	-25.59%	Tax collection has decreased.	Council should take strict action towards collection of market fees and should pay continuously attention to remove this negativity.
c.	Market Fees	57,12,007	13,24,500	-76.81%	Market Fees collection has decreased poorly.	Council should take strict action towards collection of market fees and should pay continuously attention to remove this negativity.
d.	Other Fees & Taxes	10,26,041	22,92,875	123.47%	Rent collection has increased gracefully.	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (B)		90,25,186	62,53,798			
GRANT TOTAL (A) + (B)		1,09,40,596.00	88,01,853.00			



Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Expenditures were made with the competent authority 02. During the audit, vouchers were found with some irregularities.	Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers. { For more details Refer Observation sheet }	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.	01. Grant Register, cash book were found with some irregularities regarding issue from store department. 02. 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 was not maintained.	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.


 Chief Municipal Officer
 MUNICIPAL COUNCIL
 Kotma (Anuppur)

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. [For more details Refer Observation sheet]	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.
8	Any 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.	475.19%	No Such Major Observation found	The Total Expenses is very High 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	24.87%	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.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

[Signature]
Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)



Pramod Sharma
(Partner)
Mem. No. : 076883

MUNICIPAL COUNCIL KOTMA
BANK BALANCE SHEET
As on 31 March 2020

No	Bank Name	Account No	Cash Book Balance		Bank Balance		Diffrence Opening	Closing Diffrence
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance		
1	SBI	10924636022	7,85,96,348.38	9,94,82,638.52	7,85,96,348.38	8,68,31,736.38	-	1,00,000.00
2	MPGB	311030030602				56,48,620.54		
3	Axis Bank	918020103876377				61,58,626.60		
4	Jila Shahkari Bank	15200001452				5,54,457.00		
5	Axis Bank	15200001430				1,89,198.00		
Total			7,85,96,348.38	9,94,82,638.52	7,85,96,348.38	9,93,82,638.52	-	1,00,000.00


Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)



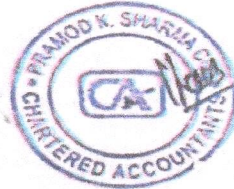
MUNICIPAL COUNCIL KOTMA
Dist.- ANUPPUR
BANK RECONCILIATION STATEMENT
As On 31 March 2020

Closing Balance As Per Pass Book			9,93,82,638.52
Add-; Uncleared Cheque			1,00,000.00
	Date	Amount	
	20-02-2020	1,00,000.00	
		1,00,000.00	
Closing Balance As Per Cash Book			9,94,82,638.52
			9,94,82,638.52

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :


Chief Municipal Officer
MUNICIPAL COUNCIL
Kotma (Anuppur)



CA Pramod Sharma
Partner

2019-20 Income & Expenditure Information

		REVENUE RECEIPTS										Capital Receipts				REVENUE EXPENDITURE							CAPITAL EXPENDITURE			
Sl.No	DIVISION	U/L Name	U/L Type	Property Tax	Other Tax	Fee & License Charges	Revenue Grant	Unforeseen Receipts	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Receipts	Total Receipts	Establishment Expenses	Administrative Expenses	Operations & Maintenance Expenses	Interest & Finance Charge	Other Expenses	Loan Repayment	Other Capital Expenditure	Other Exp.	Total Expenditure				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
1	Ammapur	Municipal Council Kanna	NP	1,91,818	1,91,855	3,80,124	2,65,955	48,227/853	3,79,10/37	29,408,626	25,812,000	5,173,000	1,259,774	124,148,373	37,056,136	2,65,520	28,490,865	35,549	3,74,412	293,380	214,17,986	4,91,91,523	107,26,288			

Name Of Auditor (CA)

Firm Reg. No.

Membership No.

Contact.No.

E-Mail

pksharma.com@rediffmail.com

9425015041

76883

