

(487)

OFFICE OF THE
MORIGAON MUNICIPAL BOARD
MORIGAON ::: ASSAM



Email ID: Chairman.municipalitymorigaon@gmail.com

Ph:03678 - 240244

No. M.M.B. 1(B)/ 2016-2017/38

Dt. 25-5-17

To,

The Director
Municipal Administration, Assam
Dispur

DIRECTORATE OF MUNICIPAL
ADMINISTRATION, ASSAM, GUWAHATI-6.
Receipt No. 1944
Date 30/5/17

Sub:- Submission of Audited Accounts, states of increase of own revenue etc for claiming the performance grant from the central Govt. for the year 2016-17 under Award of 14th Finance Commission.

Ref:- Your letter No. DMA(p) 93/2016/37 dtd. 6th Dec/16

Sir,

With reference to the subject cited above, I have the honour to submit herewith the Audited Accounts status of increase of own revenue of Morigaon Municipal Board for the financial year 2013-2014, 2014-2015 and 2015-2016 for claiming the performance grant under the 14th Finance for favour of your kind information & necessary action.

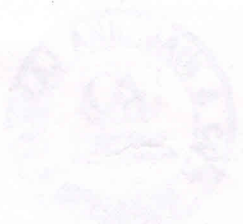
*Dipti Brahma
29/5*

Your's faithfully

Executive Officer
Morigaon Municipal Board
Morigaon

Date: 24.05.2017

Place: Morigaon



AUDITOR'S REPORT

To,
The Chairperson
MORIGAON MUNICIPAL BOARD
P.O: Morigaon; Dist: Morigaon, Assam
PIN: 782105

We have audited the attached Receipts & Payments Account of **MORIGAON MUNICIPAL BOARD, P.O.:Morigaon; Dist: Morigaon; Assam; PIN: 782105**, for the period 01.04.2014 to 31.03.2015, annexed hereto from the records, books and registers and other relevant papers and information given to us by the management We further report that:

- (a) The Receipts & Payments Account is the responsibility of the management. Our responsibility is to express an opinion on the account based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit includes examining on test basis, evidence supporting the amount and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by managements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion.

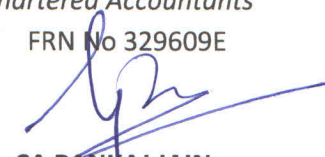
- (b) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The observations/ comments/ discrepancies/ inconsistencies as noted are cited in "**Annexure I**" which forms an integral part of the audited accounts.
- (d) The Receipts and Payments Account of General Fund dealt with by this report are in agreement with the books of accounts produced by the management before us except for the particulars as stated in Annexure I.

In our opinion, the Receipts & Payments Account gives a fair view of the transactions of the **General Fund of Morigaon Municipal Board ,Morigaon District**

Date: 24.05.2017
Place: Morigaon



For **PANKAJ ANIL JAIN & CO**
Chartered Accountants
FRN No 329609E


CA PANKAJ JAIN
Proprietor
(Membership No. 306753)

Notes forming an integral part of the Audit report for the financial year 2014-15

1. The Receipts and Payments Account includes General fund of the municipal board
2. The books of accounts are prepared on cash basis. No Balance Sheet, Income and Expenditure account, trail balance, ledger accounts, fixed asset register, public asset register and stock register is maintained for the relevant financial year. So our opinion is submitted only in respect of the Receipts and Payments Account.
3. We are not in a position to validate the opening balance of cash and bank in the absence of previous year's financial statement and bank reconciliation statement. The same has been taken from the cash book maintained by the ULB.
4. Entries in cash book are not recorded on a real time basis.
5. The ULB has not prepared the Bank reconciliation statement for the related financial year. Moreover no contra entries are passed in the cash book for cash deposited in bank accounts.
6. It was noted that some labour wage payments were made through bearer/self cheque instead of account payee cheque.
7. Under the scope of our audit ,we have verified the receipts and payments only and not connected with the actual field level implementation.



MORIGAON MUNICIPAL BOARD

MORIGAON-782105

GENERAL FUND ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2015

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RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To, <u>Opening Balance</u>		By, <u>Staff & Labour Expenses</u>	
Cash in hand	-	Salary (Net of Refund)	1,695,752.00
Cash at Bank	355,506.64	Wages	1,153,752.00
		Staff CPF	27,040.00
To, <u>Tax Revenue Collection</u>		By, <u>Staff Advance</u>	
Holding Tax	683,350.00	Festival Advance	269,000.00
		Advance Staff	15,000.00
To, <u>Non-Tax Revenue collection</u>		By, <u>Administrative Expenses</u>	
Bank Interest	28,481.00	Office Stationary	86,405.00
Bheti Fees	2,784.00	Printing & Stationary	50,928.00
Building Permission Fees	880,994.00	Fooding Expenses	71,825.00
Daily Market Kist Money	1,440,000.00	Other Office Expenses	242,214.00
Daily Market Tender Money	219,773.00	By, <u>Vehicle Running & Maintainance</u>	
Daily Market Toll Fees	162,000.00	Fuel Expenses	226,534.00
House Rent	364,275.00	Repairing & Maintenance Expenses	69,855.00
Miscellaneous Fees	55,573.00	By, <u>Operation & Maintanance</u>	
Mobile Tower Fees	60,000.00	Electricity Bill	405,921.00
Parking Fees	1,006,880.00	Travelling & Conveyance Allowance	310,200.00
Rickshaw Puller Token Fees	35,000.00	Water Trunk Supply	150,375.00
Tender Fees Collection	60,900.00	Telephone Bill	38,107.00
Trade Licenses Fees	428,350.00	By, <u>Fixed Assets</u>	
Weekly Market Kist Money	892,500.00	Furniture & Fixture	62,275.00
Market Tender Earnest Money	107,100.00	Purchase of Thela	4,750.00
		Electronic Materials Purchase	182,268.00
		By, <u>Road Roller Loan Installment</u>	100,000.00
		By, <u>Licenses & Professional Fees</u>	
		Tax Consultant Fees	15,000.00
		Professional Tax	8,360.00
		By, <u>Misc Expenses</u>	313,333.00
		By, <u>Other Expenses</u>	
		Bank Charges	604.00
		Tender Earnest Money Return	134,984.00
		By, <u>Closing Balance</u>	
		Cash at Bank	1,148,954.64
		Cash in hand	30.00
	6,783,466.64		6,783,466.64

In terms of our report of even date

For PANKAJ ANIL JAIN & CO

Chartered Accountants

FRN No 329609E

(CA PANKAJ JAIN)

Proprietor

Membership No. 306753



FOR, MORIGAON MUNICIPAL BOARD

Executive Officer
Morigaon Municipal Board

Chairperson
Morigaon Municipal Board

Dated : 24/05/2017

Place : Morigaon

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TO WHOM IT MAY CONCERN

This is to certify that we have verified the Cash Books and other documents of General (OWN RESOURCE) Fund Account of Morigaon Municipal Board, District Morigaon, Assam for the following years and certify that the Total Tax Revenue and Non Tax Revenue Collection during the said years are as follows:

Financial Year	Tax Revenue	Non-Tax Revenue	Increase/(Decrease) (%) Tax Revenue	Increase/(Decrease) (%) Non Tax Revenue
2013-14	607,400.00	6,330,190.00	-	-
2014-15	683,350.00	5,744,610.00	12.50%	(9.25%)
2015-16	551,473.00	7,831,907.00	(19.30%)	36.33%

In terms of our report of even date
For PANKAJ ANIL JAIN & CO

Chartered Accountants
FRN No 329609E



(CA PANKAJ JAIN)

Proprietor
Membership No. 306753

Place : Morigaon
Date : 24.05.2017

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AUDITOR'S REPORT

To,
The Chairperson
MORIGAON MUNICIPAL BOARD
P.O: Morigaon; Dist: Morigaon, Assam
PIN: 782105

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- (a) The Receipts & Payments Account is the responsibility of the management. Our responsibility is to express an opinion on the account based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit includes examining on test basis, evidence supporting the amount and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by managements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion.

- (b) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (c) The observations/ comments/ discrepancies/ inconsistencies as noted are cited in "**Annexure I**" which forms an integral part of the audited accounts.
- (d) The Receipts and Payments Account of General Fund dealt with by this report are in agreement with the books of accounts produced by the management before us except for the particulars as stated in Annexure I.

In our opinion, the Receipts & Payments Account gives a fair view of the transactions of the **General Fund of Morigaon Municipal Board ,Morigaon District**

Date: 24.05.2017
Place: Morigaon



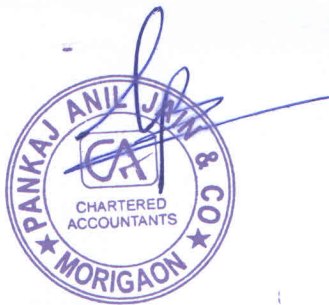
For **PANKAJ ANIL JAIN & CO**
Chartered Accountants
FRN No 329609E


CA PANKAJ JAIN
Proprietor

(Membership No. 306753)

Notes forming an integral part of the Audit report for the financial year 2015-16

1. The Receipts and Payments Account includes General fund of the municipal board
2. The books of accounts are prepared on cash basis. No Balance Sheet, Income and Expenditure account, trail balance, ledger accounts, fixed asset register, public asset register and stock register is maintained for the relevant financial year. So our opinion is submitted only in respect of the Receipts and Payments Account.
3. We are not in a position to validate the opening balance of cash and bank in the absence of previous year's financial statement and bank reconciliation statement. The same has been taken from the cash book maintained by the ULB.
4. Entries in cash book are not recorded on a real time basis.
5. The ULB has not prepared the Bank reconciliation statement for the related financial year. Moreover no contra entries are passed in the cash book for cash deposited in bank accounts.
6. It was noted that some labour wage payments were made through bearer/self cheque instead of account payee cheque.
7. Under the scope of our audit ,we have verified the receipts and payments only and not connected with the actual field level implementation.



MORIGAON MUNICIPAL BOARD

MORIGAON-782105

GENERAL FUND ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2016

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RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To, Opening Balance		By, Staff & Labour Expenses	
Cash in hand	30.00	Salary to Staff	3,055,284.00
Cash at Bank	1,148,954.64	Arrear Salary	265,839.00
		Gratuity Retired Employee	60,000.00
To, Tax Revenue Collection		Leave Encashment Salary	160,000.00
Holding Tax	551,473.00	Wages	2,034,683.00
		Staff CPF	74,764.00
To, Non-Tax Revenue collection		By, Staff Advance	
Bank Interest	46,242.00	Festival Advance	91,500.00
Bheti Fees	26,000.00	Advance Staff	435,000.00
Building permission Fees	1,405,893.00	By, Administrative Expenses	
Daily Market Kist Money	2,012,400.00	Office Stationary	64,648.00
House Rent	761,120.00	Printing & Stationery	50,300.00
Miscellaneous Fees	202,797.00	Fooding Expenses	88,572.00
Parking Fees	1,076,430.00	Advertisement Expenses	6,000.00
Rickshaw Puller Token Fees	1,600.00	Other Office Expenses	268,566.00
Roller Hire Charges	63,850.00	By, Vehicle Running & Maintanance	
Tender Fees Collection	10,000.00	Fuel Expenses	179,989.00
Trade Licenses Fees	573,175.00	Repairing & Maintenance Expenses	76,170.00
Weekly Market Kist Money	1,652,400.00	By, Operation & Maintanance	
		Electricity Bill	518,170.00
		Travelling & Conveyance Allowance	775,100.00
		Software Renewal Fees	50,000.00
		Telephone Bill	36,746.00
		By, Fixed Assets	
		Furniture & Fixture	97,050.00
		Purchase of Tractors	28,925.00
		Electronic Materials Purchase	167,530.00
		By, Licenses & Professional Fees	
		Interest on TDS Paid	13,508.00
		Professional Tax	11,892.00
		By, Misc Expenses	256,600.00
		By, Other Expenses	
		Tent House Expenses	62,145.00
		Bank Charges	6.00
		Tender Earnest Money Return	164,843.00
		Other Materials Expenses	271,358.00
		By, Closing Balance	
		Cash at Bank	162,493.64
		Cash in hand	4,683.00
	9,532,364.64		9,532,364.64

In terms of our report of even date

For PANKAJ ANIL JAIN & CO -

Chartered Accountants

FRN No 329609E

(CA PANKAJ JAIN)

Proprietor

Membership No. 306753



FOR, MORIGAON MUNICIPAL BOARD

Executive Officer

Executive Officer
Morigaon

Chairperson
Morigaon Municipal Board
Morigaon

Dated : 24/05/2017

Place : Morigaon