MUNICIPAL COUNCIL HARDA

DIST:- HARDA

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co,

Chartered Accountants

PRAMOD K. SHARMA & CO.
Chartered Accountants

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

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL HARDA, DISTRICT HARDA (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. 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 2024.

Date:-28-09-2024
Place:-Bhopal
UDIN:- **24076883BKARLY7143**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

MUNICIPAL COUNCIL HARDA

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 files of Receipt Book and verified that the money received is duly 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 deposit the amount of revenue collected.
- Annual recovery sheet has been provided by the council and it had good collections during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.
- FDR made by the council and found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment and Income & Expenditure Accounts have been provided by the council, we are to express our opinion upon them.

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Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. During the audit we did not find any reportable instance.
- 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.
- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- 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.

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Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Double Entry Accounting System is being practiced in the council. Cash book transactions have been entered in Tally software.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- Current year's grant register has been maintained but not in prescribed format.
- Council stamp was not found on entire grant register.
- Separate account wise opening balances were not found in cash book. One single consolidated balance figure was found.
- EMD & SD registers have not been maintained by the council.

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Store Department

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

- Chemicals & powder etc. were issued in lump sum.
- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department but store keeper has not obtained the demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has

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been done. Council should make such policies which can be helpful in recovery of revenue from various heads.

Sanitation Department

We examined the sanitation department during the audit. Our observations/suggestions are as follow -

- Registration cards of vehicle were not available during the audit so we are unable to verify the registration numbers of vehicle physically. Although as informed to us that all vehicles have their registration numbers.
- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.
- All the log books should be filled on daily basis with reference of diesel register.
- Officer in-charge should verify them timely.

Establishment Department

- Charge file or register was not found during the audit so we couldn't verify the accountability of staff.
- Employee advance register was not found during the audit.

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Public Works Department

During the audit of PWD, we observed that -

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.
- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

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Audit of FDRs

- While auditing, we found that there was 09 FDR made by the council up to the end of the year.

Audit of Tenders

- During the audit we have not found the tender register and files. But on the basis of examination of note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them properly.
- No Bank guarantee has been received by the council. However FDRs are obtained in against of EMD.

Audit of Grants & Loans

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

- We examined all the grants received from the Central/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

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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.

- Council has paid amount of Rs. 27,98,011/- only towards one HUDCO loan installment during the year. As informed to us that no further demand letter has been received from HUDCO after first demand.
- Loan Register was maintained by the council.
- As per Balance Sheet of the council on 31st March, 2023, the outstanding loan balance was Rs. 72,23,310/-.

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Date:

Place:Bhopal

Pramod Kumar Sharma

(Partner)

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Date:

Place:Bhopal

Pramod Kumar Sharma

(Partner)

Municipal Council Harda
BALANCE SHEET
As on 31 March 2024

S.No.	Particulars	Schedule No.		Current Year (Rs) 2023-24	Previous Year (Rs)2022-23
M	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		57,50,01,185.23	59,12,62,172.61
	Earmarked Funds	B-2		-	(53,65,834.00)
	Reserves	B-3		24,35,76,985.52	24,74,34,075.92
	Total Reserves and Surplus			**81,85,78,170.75**	**83,33,30,414.53**
A2	**Grants, Contributions for**	B-4		18,69,53,382.00	12,74,69,126.00
	Loans				
	Secured loans	B-5		-	(7,000.00)
	Unsecured loans	B-6		72,23,310.00	1,00,21,321.00
A3	**Total Loans**			**19,41,76,692.00**	**13,74,83,447.00**
	TOTAL SOURCES OF FUNDS [A1-A3]			**1,01,27,54,862.75**	**97,08,13,861.53**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block			72,74,26,960.32	66,09,70,903.32
	Less: Accumulated Depreciation			7,03,13,147.40	-
	Net Block			**65,71,13,812.92**	**66,09,70,903.32**
	Capital work-in-progress			3,83,47,992.86	1,31,70,555.00
	Total Fixed Assets			69,54,61,805.78	67,41,41,458.32
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		27,04,09,138.00	5,86,73,547.00
	Total Investment			27,04,09,138.00	5,86,73,547.00
B3	**Current assets, loans &**				
	Stock in hand (Inventories)	B-14		-	19,08,120.00
	Sundry Debtors (Receivables)	B-15		3,79,23,569.38	(6,83,93,013.26)
	Gross amount outstanding				
	Less: Accumulated provision				
	Prepaid expenses	B-16		1,39,845.50	1,21,08,287.00
	Cash and Bank Balances	B-17		3,32,49,525.41	20,05,92,410.82
	Loans, advances and deposits	B-18		3,66,491.00	2,69,72,398.00
	Total Current Assets			**7,16,79,431.29**	**17,31,88,202.56**
B4	**Current Liabilities and**				
	Deposits received	B-7		1,38,40,646.99	68,13,553.99
	Deposit works	B-8		-	-
	Other liabilities (Sundry	B-9		1,41,66,456.33	6,30,05,999.36
	Provisions	B-10		10,51,211.00	-
	Total Current Liabilities			**2,90,58,314.32**	**6,98,19,553.35**
B5	**Net Current Assets (B3-B4)**			**4,26,21,116.97**	**10,33,68,649.21**
C	Other Assets	B-19		42,62,802.00	43,07,802.00
D	Miscellaneous Expenditure (to the	B-20			13,03,22,405.00
	TOTAL APPLICATION OF FUNDS			**1,01,27,54,862.75**	**97,08,13,861.53**

Notes to the Balance Sheet - Attached

FOR PRAMOD K. SHARMA & CO.
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

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CA PRAMOD SHARMA
PARTNER
M.NO. 076883

DATE :
PLACE : Bhopal

Municipal Council Harda

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
3101000	Balance as per last account					59,12,62,172.61
	Additions during the year					
	Surplus for the year					6,30,920.32
	Addition					-
	Total (Rs.)					**59,18,93,092.93**
	Deductions during the year					
3101000	Deficit for the year					-
	Transfers					1,68,91,907.70
	Balance at the end of the current year					**57,50,01,185.23**

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Municipal Council Harda

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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	-5365834.00	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	5365834.00	0.00	
Total (b)	0.00	0.00	
(c) Payments out of funds			
[I] Capital expenditure on			
Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on			
Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund	0.00		
Total (c)	0.00	0.00	
Net Balance of Special Funds (a + b) – (c)	0.00	0.00	

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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)
	Capital Contribution	23,85,99,000.00	6,64,56,057.00	30,50,55,057.00	7,03,13,147.40	23,47,41,909.60
	Capital Reserve	-		-	-	-
	Borrowing Redemption Reserve	88,35,075.92	-	88,35,075.92		88,35,075.92
	Special Funds (Utilised)					
	Statutory Reserve					
	Addtion	-	-	-	-	-
	Revaluation Reserve					
	Total Reserve funds	24,74,34,075.92	6,64,56,057.00	31,38,90,132.92	7,03,13,147.40	24,35,76,985.52

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PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Municipal Council Harda

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	(4,88,33,253.00)	17,63,02,379.00	-		
(b) Additions to the Grants *					
Grant received during the year	15,71,48,389.00	9,69,11,688.00			
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition					
- Indra Gandhi Pension Yojna	-	-			
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	15,71,48,389.00	9,69,11,688.00	-	-	-
Total (a + b)	10,83,15,136.00	27,32,14,067.00	-	-	-
c) Payments out of funds					
Capital expenditure on Fixed Assets	4,59,44,956.00	2,05,11,101.00			
Capital Expenditure on Other					
Revenue Expenditure on Salary, Wages, allowances etc.	2,87,40,510.00	9,93,79,254.00			
Rent					
Other:					
Loss on disposal of Grant Investments				-	-
Capital Reserve Investments	-	-			
Grants Refunded					
Other administrative charges		-			
Total (c)	7,46,85,466.00	11,98,90,355.00	-	-	-
Net balance at the year end(a+b)- (c)	3,36,29,670.00	15,33,23,712.00	-	-	-
Total		18,69,53,382.00			

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Municipal Council Harda

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government	-	-
	Loans from State government		
	Loans from Govt. bodies & Associations		(7,000.00)
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	-	(7,000.00)

Notes:

- The nature of the Security shall be specified in each of these categories;
- Particulars of any guarantees given shall be disclosed;
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government Loans from State government Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	72,23,310.00	1,00,21,321.00
	Total Un-Secured Loans	**72,23,310.00**	**1,00,21,321.00**

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

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PRAMOD K. SHARMA & CO.
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CA

Municipal Council Harda

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	97,52,318.99	52,57,645.99
34020	From Revenues	40,86,328.00	15,53,908.00
	From staff	-	-
	From Others	2,000.00	2,000.00
	Total deposits received	**1,38,40,646.99**	**68,13,553.99**

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works Electrical works				
	Others				
	Total of deposit works				

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Municipal Council Harda

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	3,39,65,623.44
	Employee Liabilities	73,09,084.00	1,96,10,477.59
	Interest Accrued and Due	-	(19,960.00)
	Recoveries Payable	68,26,372.33	95,73,252.33
	Government Dues Payable	-	4,61,408.00
	Refunds Payable	-	(1,80,000.00)
	Advance Collection of Revenues	-	(3,63,802.00)
	Others	31,000.00	(41,000.00)
		1,41,66,456.33	6,30,05,999.36

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नगर पालिका परिषद, हरदा (म.प्र.)

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Municipal Council Harda

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses Provision for Interest Provision for Other Assets	10,51,211.00	-
	Total Provisions	10,51,211.00	-

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductio ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	8,44,654		-	8,44,654.00	-	-		-	8,44,654	
41011	Lack & Pond	-		-	-				-		
41020	Buildings	13,34,67,633.00	24,65,337	-	13,59,32,970.00	-	45,31,099		45,31,099	13,14,01,871	
	Infrastructure Assets	-		-	-				-		
41030	• Roads and Bridges	19,74,14,886	3,57,58,940	-	23,31,73,826.00	-	3,33,51,753		3,33,51,753	19,98,22,073	
41030	Bridges, Culverts & Flyovers	12,36,198	-	-	12,36,198.00				-	12,36,198	
41031	• Sewerage and drainage	8,99,46,937	58,62,143	-	9,58,09,080.16	-	63,87,272		63,87,272	8,94,21,808	
41032	• Water ways	15,56,91,036	-	-	15,56,91,036.16	-	1,55,69,104		1,55,69,104	14,01,21,933	
41033	• Public Lighting	62,64,262	-	-	62,64,262.00	-	6,26,426	-	6,26,426	56,37,836	
	Lakes and Ponds	-		-	-				-	-	
	Other assets	-		-	-				-		
41034	Sanitation &SWM	7,62,600	-	-	7,62,600.00		76,260		76,260		
41040	• Plants & Machinery	1,24,22,711	44,55,578	-	1,68,78,289.00	-	16,87,829		16,87,829	1,51,90,460	
41050	• Vehicles	4,41,75,860	93,00,998	-	5,34,76,858.00	-	53,47,686		53,47,686	4,81,29,172	
41060	• Office & other equipment	49,02,818	84,53,799	-	1,33,56,617.00	-	13,35,662		13,35,662	1,20,20,955	
41070	• Furniture, fixtures, fittings and electrical appliances	1,38,41,308	19,116	-	1,38,60,424.00	-	13,86,042		13,86,042	1,24,74,382	
4180	• Other fixed assets	-	1,40,146	-	1,40,146.00		14,015		14,015	1,26,131	
	Total	66,09,70,903.32	6,64,56,057.00	-	72,74,26,960.32	-	7,03,13,147.40	-	7,03,13,147.40	65,64,27,473	-
41210	Work-in-progress	1,31,70,555.00	7,91,22,275	5,39,44,837	3,83,47,993				-	3,83,47,993	
	Total	67,41,41,458	14,55,78,331.86	5,39,44,837	76,57,74,953.18	-	7,03,13,147	-	7,03,13,147.40	69,47,75,466	-

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments				
	General Fund				

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Harda

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)
	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			27,04,09,138.00	5,86,73,547.00
	Total of Investments General Fund		-	27,04,09,138.00	5,86,73,547.00

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose Tools Others		1908120
	Total Stock in hand	-	19,08,120.00

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	**Receivables for Property Taxes**				
	Less than 5 years	34,16,738	-	34,16,738	(68,95,916)
	More than 5 years*			-	
	Sub - total	34,16,738	-	34,16,738	(68,95,916)
	Less: State Government Cesses/Levies				
	Net Receivables of Property	**34,16,738**	-	**34,16,738**	**(68,95,916)**
43120	**Receivable of Other Taxes**				
	Less than 3 years	73,12,786	-	73,12,786	(48,62,558)
	More than 3 years*	-			
	Sub - total	73,12,786	-	73,12,786	(48,62,558)
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	**73,12,786**	-	**73,12,786**	**(48,62,558)**
43130	**Receivable for Water Taxes**				
	Less than 3 years	22,47,654		22,47,654	6,68,170
	More than 3 years*				
	Sub - total	22,47,654	-	22,47,654	6,68,170
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	**22,47,654**	-	**22,47,654**	**6,68,170**
43140	**Receivables for Other Source**				
	Less than 3 years	2,49,46,391.38		2,49,46,391	(5,73,02,709.00)
	More than 3 years*				
	Sub - total	**2,49,46,391**	-	**2,49,46,391**	**(5,73,02,709)**
43150	**Receivables from Control Account**				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**3,79,23,569.38**	-	**3,79,23,569.38**	**(6,83,93,013.26)**

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Municipal Council Harda

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	1,39,845.50	1,21,08,287.00
	Total Prepaid expenses	**1,39,845.50**	**1,21,08,287.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds		
	Cash In Hand	6,31,384.00	8,64,720.00
45020	Nationalised Banks	3,26,18,141.41	19,97,27,690.82
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
4506000	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	**3,32,49,525.41**	**20,05,92,410.82**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Harda

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	2,16,609.00	-	-	2,16,609.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	2,67,55,789.00	-	2,66,05,907.00	1,49,882.00
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and	2,69,72,398.00	-	2,66,05,907.00	3,66,491.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

Municipal Council Harda

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works	42,62,802.00	42,62,802.00
	Other asset control accounts	-	45,000.00
Total Other Assets		42,62,802.00	43,07,802.00

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PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

Municipal Council Harda

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses Deferred Discount on Issue of Loans Deferred Revenue Expenses Others		13,03,22,405.00
	Total Miscellaneous expenditure		13,03,22,405.00

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नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

NAGAR PARISAD HARDA

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (22-23) (Rs.)
	INCOME			
A	Tax Revenue	IE-1	4,63,64,649.26	1,86,87,792.00
	Assigned Revenues & Compensation	IE-2	11,59,27,526.00	12,32,45,963.00
	Rental Income From Municipal Properties	IE-3	8,16,02,878.00	1,61,23,466.00
	Fees & User Charges	IE-4	5,03,15,977.94	3,24,57,880.97
	Sale & Hire Charges	IE-5	2,85,611.00	11,699.00
	Revenue Grants, Contributions & Subsidies	IE-6	19,12,53,986.40	1,30,49,751.00
	Income From investments	IE-7	2,26,94,446.38	6,71,773.00
	Interest Earned	IE-8	66,45,717.00	20,47,548.00
	Other Income	IE-9	92,42,255.43	64,25,394.00
	TOTAL -INCOME		**52,43,33,047.41**	21,27,21,266.97
	EXPENDITURE			
B	Establishment Expenses	IE-10	13,60,71,869.41	12,15,97,428.00
	Administrative Expenses	IE-11	2,02,35,979.50	2,46,56,663.00
	Operations & Maintenance	IE-12	4,20,62,353.00	6,87,16,307.00
	Interest & Finance Expenses	IE-13	19,39,281.78	5,33,483.56
	Programme Expenses	IE-14	25,30,79,496.00	34,38,166.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	87,51,027.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	7,03,13,147.40	-
	TOTAL - EXPENDITURE		**52,37,02,127.09**	22,76,93,074.56
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		6,30,920.32	(1,49,71,807.59)
D	**Add/Less : Prior Period items (Net)**	IE-18	-	(16,596.00)
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		6,30,920.32	(1,49,88,403.59)
F	**Less : Transfer to Reserve Funds**		-	-
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**6,30,920.32**	(1,49,88,403.59)

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

CA PRAMOD SHARMA
PARTNER
M.NO. 076883

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

DATE :
PLACE : Bhopal

NAGAR PARISAD HARDA
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		3,40,22,915.00	65,48,700.00
1100200	Water Tax		79,08,198.26	65,76,606.00
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		-	1,25,906.00
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax		-	3,99,452.00
1101200	Pilgrimage Tax			
1101300	Export Tax			8,23,000.00
1105100	Octroi & Toll			
	Cess			
1108000	Other Taxes		44,33,536.00	42,14,128.00
	Sub-Total		4,63,64,649.26	1,86,87,792.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		-	-
	Sub-Total		4,63,64,649.26	1,86,87,792.00
	Total Tax Revenue		**4,63,64,649.26**	**18687792.00**

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		**0.00**	**0.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		1,30,25,665.00	1,51,23,263.00
1202000	Compensation in lieu of Taxes/ duties		10,29,01,861.00	10,81,22,700.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		**11,59,27,526.00**	**12,32,45,963.00**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		7,62,38,624.00	1,24,48,710.00
1302000	Rent From Office Buildings		-	-
1303000	Rent From Guest House		2,220.00	18,438.00
1304000	Lease Rent		26,08,078.00	12,37,651.00
1308000	Other Rents		27,53,956.00	24,18,667.00
	Sub-Total		8,16,02,878.00	1,61,23,466.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		8,16,02,878.00	1,61,23,466.00
	Total Rental Income From Municipal Properties		**8,16,02,878.00**	**1,61,23,466.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1401000	Empanelment & Registration Charges		17,48,582.00	3,05,066.00
1401100	Licensing Fees		1,72,83,845.00	4,30,371.00
1401200	Fees for Grant Permit		400.00	9,99,370.00
1401300	Fees for Certificate or Extract		2,25,926.00	-
1401400	Development Charges		55,65,322.00	37,892.00
1401500	Regularisation fees		18,000.00	9,000.00
1402000	Penalties and Fines		63,852.00	3,07,065.00
1404000	other Fees		2,17,31,541.94	2,51,10,296.97
1405000	User Charges		12,77,428.00	14,89,131.00
1406000	Entry Fees		-	
1407000	Service/ Administrative Charges		24,01,081.00	20,98,570.00
1408000	Other Charges		-	16,71,119.00
	Sub-Total		5,03,15,977.94	3,24,57,880.97
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		5,03,15,977.94	3,24,57,880.97
	Total Income from Fees & User Charges		**5,03,15,977.94**	**3,24,57,880.97**

Schedule IE-5 : Sale & Hire Charges				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1501000	Sale of Products		2,41,125.00	4,121.00
1501100	Sale of Forms & Publications		-	-
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		44,486.00	7,578.00
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		**2,85,611.00**	**11,699.00**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1601001	Grant State Govt.		6,89,19,201.00	1,30,49,751.00
1601021	Grant From Other Org.		36,08,959.00	-
1601011	Grant From Central Govt.		4,84,12,679.00	-
1601091	Grant Revenue - Depreciation on Grant Assets		7,03,13,147.40	-
	Total Revenue Grants ,Contributions & Subsidies		**19,12,53,986.40**	**13049751.00**

Schedule IE-7 : Income from Investments-General Fund				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1701001	Interest on FDRs		2,26,94,446.38	6,71,773.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		**2,26,94,446.38**	**671773.00**

Schedule IE-8 : Interest Earned				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1711000	Interest From Bank Accounts		66,45,717.00	20,47,548.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		**66,45,717.00**	**2047548.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Schedule IE-9 : Other Income				
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees			-
1805000	Unclaimed Refund / Liabilities		-	
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		92,42,255.43	64,25,394.00
	Total other Income		92,42,255.43	6425394.00

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Schedule IE-10 : Establishment Expenses				
2101000	Salaries, Wages and Bonus		10,64,18,278.41	11,83,88,236.00
2102000	Benefits and Allowances		2,68,22,327.00	23,129.00
2103000	Pension		-	9,25,265.00
2104000	Other Terminal & Retirement Benefits		28,31,264.00	22,60,798.00
	Total Establishment Expenses		13,60,71,869.41	121597428.00

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Schedule IE-11 : Administrative Expenses				
2201000	Rent, Rates and Taxes		-	70,17,058.00
2201100	Electricity Charges		-	
2201100	Office Maintenance		3,47,188.00	91,69,273.00
2201200	Communication Expenses		1,74,693.00	2,33,555.00
2202000	Books & Periodicals		11,331.00	-
2202100	Printing & Stationary		14,39,571.00	3,40,679.00
2203000	Travelling & Conveyance		1,43,47,521.00	1,22,643.00
2204000	Insurance		2,67,679.50	7,16,806.00
2205000	Audit Fees		-	3,37,880.00
2205100	Legal Expenses		5,11,000.00	6,000.00
2205200	Professional and other Fees		2,58,478.00	13,90,827.00
2206000	Advertisement and Publicity		19,83,446.00	39,73,956.00
2206100	Membership & subscriptions		-	-
2208000	Other Administrative Expenses		8,95,072.00	13,47,986.00
	Total Administrative Expenses		2,02,35,979.50	24656663.00

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Schedule IE-12 : Operations & Maintenance				
2301000	Power & Fuel		21,78,897.00	2,51,90,113.00
2302000	Bulk Purchase		-	-
2303000	Consumption of Stores		-	-
2304000	Hire Charges		56,66,561.00	1,66,02,037.00
2305000	Repairs & Maintenance - Infrastructure Assets		1,06,02,132.00	94,97,422.00
2305100	Repairs & Maintenance - Civic Amenities		38,25,518.00	54,51,192.00
2305200	Repairs & Maintenance - Building		59,98,697.00	25,43,825.00
2305300	Repairs & Maintenance - Vehicles		17,41,665.00	-
2305400	Repairs & Maintenance - Furniture		63,731.00	7,54,395.00
2305500	Repairs & Maintenance - Office Equipments		2,03,019.00	25,11,765.00
2305600	Repairs & Maintenance - Electrical Appliances		-	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		-	8,55,679.00
2308000	Other Operating & Maintenance Expenses		1,17,82,133.00	53,09,879.00
	Total Operations & Maintenance		4,20,62,353.00	6,87,16,307.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
* CHARTERED ACCOUNTANTS *

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-13 : Interest & Finance Charges			
2401000	Interest on Loans From Central Govt.			-
2402000	Interest on Loans From State Govt.		19,11,471.00	4,72,973.00
2403000	Interest on Loans From Govt.Bodies & Associations		-	-
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		27,810.78	60,510.56
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		**19,39,281.78**	**5,33,483.56**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-14 : Programme Expenses			
2501000	Election Expenses		-	3,09,799.00
2502000	Own Programmes		84,25,354.00	28,37,806.00
2503000	Share in Programs of others		24,46,54,142.00	2,90,561.00
	Total Programme Expenses		**25,30,79,496.00**	**34,38,166.00**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		-	87,51,027.00
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		**-**	**87,51,027.00**

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Schedule IE-16 : Provisions & Write off			
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		**-**	**-**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses			-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	16,596.00
	Sub Total Income (b)		-	**16,596.00**
	Total Prior Period (Net) (a-b)		-	**(16,596.00)**

CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS * CA

CA PRAMOD SHARMA
PARTNER
M.NO. 076883

DATE :
PLACE : Bhopal

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	20,05,92,411		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			***Operating Payments***	
110	Tax Revenue	-	210	Establishment Expenses	4,23,90,429
120	Assigned Revenues & Compensations	11,59,27,526	220	Administrative Expenses	1,71,17,197
130	Rental income from Municipal Properties	59,61,215	230	Operations and Maintenance	52,48,967
140	Fees & User Charges	5,03,22,978	240	Interest & Finance Charges	4,29,934
150	Sale & Hire Charges	2,85,611	250	Programme Expenses	60,55,791
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	1,31,487	270	Purchase of Stores	
171	Interest Earned	66,45,717	271	Miscellaneous expenses	
180	Other Income	92,42,255	285	Prior period	
	Non-Operating Receipts-			***Non-Operating Payments***	
320	Grant Contribution for specified purpose	12,28,29,865	340	Refund of Deposits	17,07,929
310	Municipal Fund		350	Employee Liabilities	9,39,51,233
340	Deposits Received	26,85,637	360	Provisions	
350	Other Liabilities	15,87,688	350	creditor	12,51,37,798
341	Deposit works		330	Loans Received	6,98,400
421	Investment Of Other Fund	19,64,30,000	460	Loans, Advances & Deposits	-
431	debtors(receivable)	3,40,57,751	350	Rec Payable	1,72,14,938
430	stock in hand		410	Fixed Assets	
460	Loans, Advances & Deposits	-	421	Investment Of Other Fund	40,34,98,000
	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)	3,32,49,525
	TOTAL	**74,67,00,141**		**TOTAL**	**74,67,00,141**

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA PRAMOD SHARMA
PARTNER
M.NO. 076883

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

DATE :
PLACE :

Nagar Palika Harda
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		(1,49,88,403.59)	6,30,920.32	6,30,920.32
Add: Adjustments For				
Depreciation	-		7,03,13,147.40	
Interest And Finance Expenses	5,33,483.56	5,33,483.56	19,39,281.78	7,22,52,429.18
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	9,22,412.50		1,68,91,907.70	
Investment Income	6,71,773.00		2,26,94,446.38	
Transfer To Reserves	3,46,67,874.00		6,64,56,057.00	
Interest Income Received	20,47,548.00	3,83,09,607.50	66,45,717.00	(11,26,88,128.08)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**2,38,54,687.47**		**18,55,71,477.58**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	-		(10,63,16,582.64)	
(Increase)/Decrease In Stock In Hand	-		19,08,120.00	
(Increase)/Decrease In Prepaid Expenses	-		1,19,68,441.50	
(Increase)/Decrease In Other Current Assets	(1,02,03,561.00)	(1,02,03,561.00)	2,66,05,907.00	
(Decrease)/Increase In Deposits Received	(3,65,906.01)		70,27,093.00	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	(29,43,696.60)		(4,88,39,543.03)	
(Decrease)/Increase In Provisions	-	(33,09,602.61)	10,51,211.00	
Extra ordinary items (please specify)				(10,65,95,353.17)
Capital contribution				
Net Cash Generated from/(Used in) Operating Activities [A]		**1,03,41,523.86**		**7,89,76,124.41**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	3,46,67,874.00		6,64,56,057.00	
(Increase)/Decrease In Special Funds/ Grants	-		13,03,67,405.00	
(Increase)/Decrease In Earmarked Funds	-		(53,65,834.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(3,46,67,874.00)		38,57,090.40	
(Purchase) Of Investments		-	-	19,53,14,718.40
Add:				
Proceeds From Disposal Of Assets	-			
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	6,71,773.00		2,26,94,446.38	
Interest Income Received	20,47,548.00	27,19,321.00	66,45,717.00	2,93,40,163.38
Net cash generated from/(used in) investing activities [B]		**27,19,321.00**		**22,46,54,881.78**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	5,33,483.56	(5,33,483.56)	(19,39,281.78)	(19,39,281.78)
Net Cash Generated From/(Used In) Financing Activities [C]		**21,85,837.44**		**(19,39,281.78)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**1,52,46,682.30**		**30,16,91,724.41**
Cash And Cash Equivalent At Beginning Of The Period		**6,70,89,650.00**		**20,05,92,410.82**
Cash and cash equivalent at end of the period		20,05,92,410.82		**3,32,49,525.41**
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		**20,05,92,410.82**		
Cash balances	-		-	
Bank balances	20,05,92,410.82		3,32,49,525.41	3,32,49,525.41
Total Of The Breakup Of Cash And Cash Equivalents	**20,05,92,410.82**			-

DATE :
PLACE : Bhopal

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA PRAMOD SHARMA
PARTNER
M.NO. 076883

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

NAME OF ULB : - HARDA
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	65,48,700.00	34,16,738.00	-47.83%	Tax collection has increased .	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Consolidated Tax	54,36,580.00	64,03,953.00	17.79%	Tax collection has increased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	-	8,30,781.00		Tax collection has increased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	1,25,906.00	78,052.00	-38.01%	Cess collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (A)	**1,21,11,186**	**1,07,29,524**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	1,61,23,466.00	8,16,02,878.00	406.11%	Rent collection has increased with a good rate.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	65,76,606.00	22,47,654.00	-65.82%	Tax collection has decreased worstly.	Council Should keep on working towards increasing the recovery rate in the up coming years.
c.	Solid Wastage Management		-	0.00%	No Observation	No Suggestion
d.	Other Fees & Taxes	3,24,57,880.97	5,03,15,977.94	55.02%	Other taxes and fees collection has increased with a good rate.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
	TOTAL (B)	**5,51,57,953**	**13,41,66,510**			
	GRANT TOTAL (A) + (B)	**6,72,69,138.97**	**14,48,96,033.94**			

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers were found with irregularities regarding necessary aspects.	During the audit, some vouchers were found with irregularities such as date, signatures & etc. which were suggested for rectification and for paying attention in future. { For more details Refer Observation sheet }	Council should obtain proper bills and should maintain vouchers properly.
3	Audit of Book Keeping	During the audit we checked the books of records which have been maintained and made available to us by the Municipal Council.	Departments had some irregularities regarding maintenance of books of records. { For more details Refer Observation sheet }	Council should maintain proper books of accounts/records for all departments as per approved format.
4	Audit of FDRs	Some FDRs were made by the council. Althouh we have not found FDR statement during the audit.	Accrued interest was not accounted for.	Proper Register should be maintained & Interest on FDRs should be recorded in cash book timely.
5	Audit of Tenders / Bids	We examined Tenders/bids on test check basis.	During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future. { For more details Refer Observation sheet }	Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

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 should be maintained properly and vefiried by CMO timely.
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.	109.76%	The revenue expenses are very high in comparison of revenue income.	So council should make more efforts to me out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	12.69%	The capital expenditures are having very low part among total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	Advances have been given during the year	Advance register has not been maintained.	Advances should be given as per rules and recovered rgularly from salary of employees and proper register should be maintained.
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintaied on monthly basis for such BRSs.

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

For PRAMOD K. SHARMA & CO.
Chartered Accountant

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Pramod Kumar Sharma
(Partner)

Revised Abstract Sheet For Reporting on Audit Paras

2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				TOTAL RECEIPTS
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Harda	Harda	Harda	Municipality	34022915	12341734.26	50315977.94	81602878	115927526	191253986	38868029	0	23074450	31851000	1314830	58,05,73,326.20

REVENUE EXPENDITURE							TOTAL EXPENDITURE
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
136071869	20235979	42062353	1939281	253079496	2798011	66456057	52,26,43,046.00

For Pramod K. Sharma & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Pramod Kumar Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)