MUNICIPAL COUNCIL HATOD

DIST:- INDORE

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co,

Chartered Accountants

PRAMOD K. SHARMA & Co.

Branch Office :- 12, Ajad Path, arwanu Road, anjad, barwani, 451556 (MP)
Mobile No. (+91) 94250-15041
E-Mail ID- pksharma_com@rediffmail.com

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL HATOD, DISTRICT INDORE (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: -02-10-2024
Place:-Indore
Udin-**24076883BKAROX8982**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

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MUNICIPAL COUNCIL HATOD

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.

- 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.

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- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –
- Fdr register note maintained by ulb

Accounts Department

Audit observations about accounts department are as follows -

- Cashbook 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.

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PRAMOD SHARMA & CO. CHARTERED ACCOUNTANTS CA 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.
- 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 Tenders

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

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CA
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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 :Indore

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CA Pramod Kumar Sharma
(Partner)

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Municipal Council Hatod
BALANCE SHEET
As on 31 March 2024

S.No.	Particulars	Schedule No.	2023-24 Current Year(Rs)	2022-23 Previous Year (Rs)
M	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	8,02,19,681.01	7,99,63,787.15
	Earmarked Funds	B-2	-	-
	Reserves	B-3	5,65,38,718.97	3,93,75,409.00
	Total Reserves and Surplus		**13,67,58,399.98**	**11,93,39,196.15**
A2	**Grants, Contributions for Specific Purpose**	B-4	5,67,57,632.00	5,82,19,629.69
	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	15,41,959.00	25,49,237.00
A3	**Total Loans**		**5,82,99,591.00**	**6,07,68,866.69**
	TOTAL SOURCES OF FUNDS [A1-A3]		**19,50,57,990.98**	**18,01,08,062.84**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		9,96,24,513.26	7,60,67,775.26
	Less: Accumulated Depreciation		4,30,85,803.29	3,66,92,375.26
	Net Block		**5,65,38,709.97**	**3,93,75,400.00**
	Capital work-in-progress		9,98,51,385.00	9,38,95,147.00
	Total Fixed Assets		15,63,90,094.97	13,32,70,547.00
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	41,13,709.00	11,60,577.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful			
	Prepaid expenses	B-16	40,809.17	-
	Cash and Bank Balances	B-17	4,30,11,020.90	5,42,23,338.90
	Loans, advances and deposits	B-18	3,79,451.00	3,79,451.00
	Total Current Assets		**4,75,44,990.07**	**5,57,63,366.90**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	77,56,857.00	60,62,769.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	8,09,432.06	25,11,804.06
	Provisions	B-10	3,10,805.00	3,51,278.00
	Total Current Liabilities		**88,77,094.06**	**89,25,851.06**
B5	**Net Current Assets (B3-B4)**		**3,86,67,896.01**	**4,68,37,515.84**
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]		**19,50,57,990.98**	**18,01,08,062.84**

Notes to the Balance Sheet - Attached

Date : 02-10-2024
Place : Indore

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For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883

Municipal Council Hatod

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	**Balance as per last account**					7,99,63,787.15
	Additions during the year					
	Surplus for the year					2,55,893.86
	Addition					-
	Total (Rs.)					**8,02,19,681.01**
	Deductions during the year					
3101000	Deficit for the year					-
	Transfers					-
	Balance at the end of the current year					**8,02,19,681.01**

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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	0.00	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)	0.00	0.00	
Total (b)	0.00	0.00	
(c) Payments out of funds [I] Capital expenditure on Fixed Asset 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	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	3,93,75,409.00	2,35,56,738.00	6,29,32,147.00	63,93,428.03	5,65,38,718.97
	Capital Reserve	-		-	-	-
	Borrowing Redemption Reserve	-	-	-		-
	Special Funds (Utilised)					
	Statutory Reserve Addtion	-	-	-	-	-
	Revaluation Reserve					
	Total Reserve funds	3,93,75,409.00	2,35,56,738.00	6,29,32,147.00	63,93,428.03	5,65,38,718.97

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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	3,51,17,254.59	2,31,02,375.10	-		
(b) Additions to the Grants *					
Grant received during the year	85,80,571.00	3,12,45,759.00			
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)	85,80,571.00	3,12,45,759.00	-	-	-
Total (a + b)	4,36,97,825.59	5,43,48,134.10	-	-	-
c) Payments out of funds					
Capital expenditure on Fixed Assets	60,72,228.00	1,74,84,510.00			
Capital Expenditure on Other					
Revenue Expenditure on Salary, Wages, allowances etc.	1,34,70,655.59	42,60,934.10			
Rent					
Other:					-
Loss on disposal of Grant Investments					
Capital Reserve					
Investments					
Grants Refunded		-			
Other administrative charges					
Total (c)	1,95,42,883.59	2,17,45,444.10	-	-	-
Net balance at the year end(a+b)- (c)	2,41,54,942.00	3,26,02,690.00	-	-	-
Total		5,67,57,632.00			

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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 Loans from international agencies Loans from banks & other financial institutions Other Term Loans Bonds & debentures Other Loans	-	-
	Total Secured Loans	-	-

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.

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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	15,41,959.00	25,49,237.00
	Total Un-Secured Loans	**15,41,959.00**	**25,49,237.00**

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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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
340100	From Contractors	77,56,857.00	60,62,769.00
34020	From Revenues		
	From staff		
	From Others		
	Total deposits received	**77,56,857.00**	**60,62,769.00**

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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	0			
	Total of deposit works				

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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	2,21,048.00	13,98,549.00
	Interest Accrued and Due	-	-
	Recoveries Payable	5,88,384.06	11,13,255.06
	Government Dues Payable	-	-
	Refunds Payable	-	-
	Advance Collection of Revenues	-	-
	Others	-	-
		8,09,432.06	25,11,804.06

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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses	3,10,805.00	3,51,278.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	3,10,805.00	3,51,278.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductio ns during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	11,39,005		-	11,39,005.00	-	-	-	-	11,39,005	
41011	Lack & Pond	-		-	-		-	-			
41020	Buildings	2,99,26,098.00	20,07,364	-	3,19,33,462.00	69,67,205	10,30,992		79,98,197.53	2,39,35,264	
	Infrastructure Assets	-		-	-						
41030	• Roads and Bridges	2,78,36,625	1,57,04,570	-	4,35,41,195.26	1,83,17,476	42,76,887		2,25,94,363.22	2,09,46,832	
41030	Bridges, Culverts & Flyovers	-		-	-	-			-	-	
41031	• Sewerage and drainage	54,96,618	12,51,412	-	67,48,030.00	27,67,028	3,66,441		31,33,469.24	36,14,561	
41032	• Water ways	20,37,398		-	20,37,398.00	18,31,644	20,435		18,52,078.90	1,85,319	
41033	• Public Lighting	17,89,588	5,63,584	-	23,53,172.00	17,13,993.00	1,12,350.40		18,26,343.40	5,26,829	
	Lakes and Ponds	-		-	-					-	
	Other assets	-		-	-						
41034	Sanitation &SWM	-		-	-						
41040	• Plants & Machinery	3,52,319	-	-	3,52,319.00	1,60,494	37,191		1,97,685.00	1,54,634	
41050	• Vehicles	59,54,769	35,67,419	-	95,22,188.00	38,17,283	3,47,277		41,64,560.30	53,57,628	
41060	• Office & other equipment	12,68,141	3,85,020	-	16,53,161.00	8,52,287	1,78,076		10,30,363.00	6,22,798	
41070	• Furniture, fixtures, fittings and electrical appliances	2,67,214	77,369	-	3,44,583.00	2,64,965	23,778		2,88,742.70	55,840	
41080	• Other fixed assets	-	-	-	-	-			-	-	
	Total	7,60,67,775.26	2,35,56,738.00	-	9,96,24,513.26	3,66,92,375	63,93,428.03	-	4,30,85,803.29	5,65,38,710	-
41210	Work-in-progress	9,38,95,147.00	2,49,19,584	1,89,63,346	9,98,51,385			-	-	9,98,51,385	
	Total	16,99,62,922	4,84,76,322.00	1,89,63,346	19,94,75,898.26	3,66,92,375	63,93,428	-	4,30,85,803.29	15,63,90,095	-

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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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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			-	-
	Total of Investments General Fund		-	-	-

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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose		-
	Tools Others		-
	Total Stock in hand		-

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Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	**Receivables for Property Taxes**				
	Less than 5 years	9,97,445	-	9,97,445	57,970
	More than 5 years*			-	
	Sub - total	9,97,445	-	9,97,445	57,970
	Less: State Government Cesses/Levies				
	Net Receivables of Property	**9,97,445**	-	**9,97,445**	**57,970**
43120	**Receivable of Other Taxes**				
	Less than 3 years	13,35,729	-	13,35,729	4,23,717
	More than 3 years*	-			
	Sub - total	13,35,729	-	13,35,729	4,23,717
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	**13,35,729**	-	**13,35,729**	**4,23,717**
43130	**Receivable for Water Taxes**				
	Less than 3 years	17,80,535		17,80,535	6,78,890
	More than 3 years*				
	Sub - total	17,80,535	-	17,80,535	6,78,890
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	**17,80,535**	-	**17,80,535**	**6,78,890**
43140	**Receivables for Other Source**				
	Less than 3 years	-		-	
	More than 3 years*				
	Sub - total	-	-	-	-
43150	**Receivables from Control Account**				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**41,13,709.00**	-	**41,13,709.00**	**11,60,577.00**

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Hatod

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	40,809.17	-
	Total Prepaid expenses	**40,809.17**	-

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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	-	-
45020	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	4,30,11,020.90	5,42,23,338.90
	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	**4,30,11,020.90**	**5,42,23,338.90**

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PRAMOD K. SHARMA & CO.
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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	3,79,451.00	-	-	3,79,451.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and	3,79,451.00	-	-	3,79,451.00

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Schedule B-19: Other Assets

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

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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		
	Total Miscellaneous expenditure		

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

Municipal Council Hatod
Income & Expenditue Statement
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	80,43,940	60,94,629
	Assigned Revenues & Compensation	IE-2	1,36,43,658	1,78,44,722
	Rental Income from Municipal Properties	IE-3	6,87,048	4,57,298
	Fees & User Charges	IE-4	18,20,919	1,13,93,815
	Sale & Hire Charges	IE-5	1,86,660	1,535
	Revenue Grants, Contributions & Subsidies	IE-6	1,90,04,768	75,93,394
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	8,09,636	7,72,706
	Other Income	IE-9	2,82,830	17,000
	Total - INCOME		**4,44,79,459**	**4,41,75,099**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,22,42,849	1,74,81,401
	Administrative Expenses	IE-11	31,65,515	26,58,609
	Operations & Maintenance	IE-12	1,06,58,927	1,48,39,849
	Interest & Finance Expenses	IE-13	1,736	9,133
	Programme Expenses	IE-14	17,61,110	4,91,021
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		63,93,428	34,06,688
	Total - EXPENDITURE		**4,42,23,565**	**3,88,86,700**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		2,55,894	52,88,398
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**2,55,894**	**52,88,398**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**2,55,894**	**52,88,398**

Date :
Place : Indore

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For Pramod K. Sharma & co.
Chartered Accountant

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Pramod Sharma
(Partner)
Mem. No. : 076883

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	36,57,026	23,03,820
11002	Water tax	31,48,997	24,75,630
11003	Sewerage Tax	-	1,03,933
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	12,37,917	12,11,246
	Sub-total	**80,43,940**	**60,94,629**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**80,43,940**	**60,94,629**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	11,84,819	67,48,696
12020	Compensation in lieu of Taxes / duties	1,24,58,839	1,10,96,026
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,36,43,658**	**1,78,44,722**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	6,43,882	4,42,598
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	43,166	14,700
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**6,87,048**	**4,57,298**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	15	
14011	Licensing Fees	13,225	22,06,676
14012	Fees for Grant of Permit	5,09,435	
14013	Fees for Certificate or Extract	24,946	24,924
14014	Development Charges	-	38,17,547
14015	Regularization Fees	750	-
14020	Penalties and Fines	1,67,310	52,460
14040	Other Fees	2,14,579	45,53,792
14050	User Charges	8,90,659	7,38,416
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	**18,20,919**	**1,13,93,815**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**18,20,919**	**1,13,93,815**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	9,660	
15011	Sale of Forms & Publications	1,71,000	1,535
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles	6,000	
15041	Hire Charges for Equipment	-	
	Total Income from Sale & Hire charges - income head-wise	1,86,660	1,535

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,90,04,768	75,93,394
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	1,90,04,768	75,93,394

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	8,09,636	7,72,706
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	8,09,636	7,72,706

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	2,82,830	17,000
	Total Other Income	2,82,830	17,000

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,81,85,897	1,73,06,801
21020	Benefits and Allowances	6,34,500	-
21030	Pension	28,73,630	-
21040	Other Terminal & Retirement Benefits	5,48,822	1,74,600
	Total establishment expenses	2,22,42,849	1,74,81,401

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	22,400	1,46,604
22012	Communication Expenses	82,294	58,161
22020	Books & Periodicals	-	1,080
22021	Printing and Stationery	77,148	94,337
22030	Traveling & Conveyance	8,85,216	7,19,555
22040	Insurance	15,912	71,751
22050	Audit Fees	-	-
22051	Legal Expenses	-	-
22052	Professional and other Fees	11,39,933	6,82,503
22060	Advertisement and Publicity	7,74,793	7,94,230
22061	Membership & subscriptions	-	
22080	Other Administrative Expenses	1,67,819	90,388
	Total administrative expenses	31,65,515	26,58,609

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	41,36,181	30,72,857
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	6,00,362	2,92,249
23050	Repairs & maintenance -Infrastructure Assets	18,29,324	40,54,372
23051	Repairs & maintenance - Civic	10,14,841	11,44,964
23052	Repairs & maintenance - Buildings	7,82,332	
23053	Repairs & maintenance - Vehicles	2,32,675	2,38,423
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	73,734	38,032
23056	Repairs & maintenance - Electrical Appliances	-	
23059	Repairs & maintenance - Others	-	
23080	Other operating & maintenance expenses	19,89,478	59,98,95[illegible]
	Total operations & maintenance	1,06,58,927	1,48,39,849

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	1,736	9,133
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	1,736	9,133

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	1,85,278	2,16,506
25020	Own Programs	11,98,078	1,17,665
25030	Share in Programs of others	3,77,754	1,56,850
	Total Programme Expenses	17,61,110	4,91,021

Schedule IE-15: Revenue Grants, Contributions & Subsidies

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

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off		

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income	-	
18510	Taxes	-	
18520	Other - Revenues	-	
18530	Recovery of revenues written off		
18540	Other income		
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	
28560	Refund of Other Revenues		
28580	Other Expenses		
	Sub - Total Income (b)	-	
	Total Prior Period (Net) (a-b)	-	-

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Amount (Rs.)	Account Code	Head of Account	Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	5,42,23,339			
	Operating Receipts			**Operating Payments**	
110	Tax Revenue	-	210	Establishment Expenses	59,36,486
120	Assigned Revenues & Compensations	1,36,43,658	220	Administrative Expenses	22,33,826
130	Rental income from Municipal Properties	6,87,048	230	Operations and Maintenance	64,14,420
140	Fees & User Charges	9,92,286	240	Interest & Finance Charges	1,736
150	Sale & Hire Charges	1,86,660	250	Programme Expenses	15,39,477
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Purchase of Stores	-
171	Interest Earned	8,09,636	271	Miscellaneous expenses	-
180	Other Income	2,82,830	285	Prior period	-
	Non-Operating Receipts-			**Non-Operating Payments**	
310	Mucipal Fund	-	331	Unsecured Loan	10,07,278
330	Loans Received		340	Refund of Deposits	1,49,500
340	Deposits Received	1,71,500	35020	Recoveries Payable	16,51,347
320	Grants and contribution for specific purposes	3,47,06,080	35011	Employee Liabilities	1,71,89,568
350	Other Liabilities	16,67,812	35010	Creditors	3,20,95,835
35090-01	Sale proceeds from Assets		35080	Other Liabilities	16,67,812
431	**Sundry depbtores**		36010	Provisions for Expense	3,91,984
	Property tax	20,19,215	410	Acquisition / Purchase of Fixed Assets	
	samekit kar	3,05,560	412	Capital WIP	
	Education cess	5,31,520	420	Investments - General Fund	
	Development cess	5,07,615	421	Investments - Other Funds	
	Swachta Kar	5,08,179	311	Earmarked fund	
	Water tax	20,47,352	430	Stock in hand	-
		-			
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	4,30,11,021
	TOTAL	**11,32,90,290**		**TOTAL**	**11,32,90,290**

Date :
Place : Indore

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

For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883

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

NAME OF ULB : - HATOD
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	2,06,82,858.00	20,19,215.00	-90.24%	Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	4,02,480.00	3,05,560.00	-24.08%	Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Tax	5,90,940	5,07,615	-14.10%	Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	5,99,119	5,31,520	-11.28%	Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
	TOTAL (A)	**2,22,75,397**	**33,63,910**			

Sr No	PARAMETERS	2022-23	2023-24	% of Growth	OBSERVATION IN BRIEF	SUGGESTION
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	4,57,298	6,87,048.00	50.24%	Rent collection has increased gracefully.	Council shuld keep efforts to maintain such a good growth rate in up coming year in collection of revenue
b.	Water Tax	28,78,950	20,47,352	-28.89%	Tax collection has decreased slightly.	Council should take strict action towards generating the revenue collection and removing the negativity.
d.	Other Fees & Taxes	5,66,026	5,08,179	-10.22%	other Tax and Fees collection has decreased slightly.	Council should take strict action towards generating the revenue collection and removing the negativity.
	TOTAL (B)	**39,02,274**	**32,42,579**			
	GRANT TOTAL (A) + (B)	**2,61,77,671.00**	**66,06,489.00**			

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

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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 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 with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues regarding 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 that there were 02 FDRs in the ULB.	FDR register was not maintained by the council. FDRs have not been renewed on time. **{ For more details Refer Observation sheet }**	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be renewed on time when get matured.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed by the council.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format.
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.	575.35%	No Such Major Observation found	The total revenue expenses are high in 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	25.27%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	advances given during the year	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (when given)
9	Whether bank recociliation statement is being regularly prepared.	Bank Reconciliation Statements were prepared.	No observations	BRSs should be prepared on monthly/yearly basis.

Date :
Place : Indore

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod Kumar Sharma
(Partner)

Nagar Palika Hatod

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	52,88,398.09	-	2,55,893.86	2,55,893.86
Add: Adjustments For				
Depreciation	34,06,687.94		63,93,428.03	
Interest And Finance Expenses	9,141.91	34,15,829.85	1,736.00	63,95,164.03
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	-		-	
Transfer To Reserves	62,35,251.26		2,35,56,738.00	
Interest Income Received	7,72,706.00	(70,07,957.26)	8,09,636.00	(2,43,66,374.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(35,92,127.41)		3,10,17,431.89
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	4,56,461.00		(29,53,132.00)	
(Increase)/Decrease In Stock In Hand	-		-	
(Increase)/Decrease In Prepaid Expenses	10,027.00		(40,809.17)	
(Increase)/Decrease In Other Current Assets	(40,816.00)	4,25,672.00	-	
(Decrease)/Increase In Deposits Received	4,46,129.00		16,94,088.00	
(Decrease)/Increase In Deposits Work			(17,02,372.00)	
(Decrease)/Increase In Other Current Liabilities	13,11,779.26		(40,473.00)	
(Decrease)/Increase In Provisions	(29,669.00)	17,28,239.26		(30,42,698.17)
Extra ordinary items (please specify)				
Capital contribution				
Net Cash Generated from/ (Used in) Operating Activities [A]		(14,38,216.15)		2,79,74,733.72
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	62,35,251.26		2,35,56,738.00	
(Increase)/Decrease In Special Funds/ Grants	-		-	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve 'Grant Against Fixed Asset'	(28,28,563.32)		(1,71,63,309.97)	
(Purchase) Of Investments	-	34,06,687.94	-	63,93,428.03
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received				
Interest Income Received	7,72,706.00	7,72,706.00	8,09,636.00	8,09,636.00
Net cash generated from/(used in) investing activities [B]		41,79,393.94		72,03,064.03
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	9,141.91	(9,141.91)	(1,736.00)	(1,736.00)
Net Cash Generated From/(Used In) Financing Activities [C]		7,63,564.09		(1,736.00)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		35,04,741.88		3,51,76,061.75
Cash And Cash Equivalent At Beginning Of The Period		4,13,37,475.45		5,42,23,338.90

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

Cash and cash equivalent at end of the period	-	5,42,23,239.54		4,30,11,020.90
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		5,42,23,239.54		
Cash balances	-		-	
Bank balances	5,42,23,239.54		4,30,11,020.90	4,30,11,020.90
Total Of The Breakup Of Cash And Cash Equivalents	**5,42,23,239.54**		**4,30,11,020.90**	-

मुख्य नगर पालिका अधिकारी
नगर पा[illegible], [illegible], जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
BANK BALANCE SHEET
As on 31 March 2024

No	Bank Name	Account No	Opening Balance	Closing Balance	Opening balance	Closing Balance
			Cash Book	Cash Book	Pass Book	Pass Book
1	State Bank Of India	50405	2,23,11,121.09	1,01,06,456.09	2,22,76,438.09	1,08,40,333.09
2	BOI	113	62,21,271.89	75,21,231.89	61,98,055.89	75,04,961.89
3	Canera bank	2857	1,64,42,976.00	1,35,56,980.00	1,64,42,976.00	1,35,56,980.00
4	Uco bank	731	67,685.75	67,305.75	49,566.75	48,806.75
5	Uco Bank	733	71,91,670.42	74,38,814.42	71,91,670.42	76,85,958.42
6	Indian premium Bank	2345	17,65,455.26	18,89,293.26	17,21,566.26	18,72,640.26
7	Indian premium Bank	16685	1,52,626.19	1,58,222.19	1,38,511.19	1,44,107.19
8	HDFC	37571	10,073.30	10,073.30	10,073.90	10,073.90
9	ICICI	3051	60,459.00	62,299.00	60,459.00	62,299.00
10	ICICI	3056	-	22,00,345.00	-	22,00,345.00
	Total		5,42,23,338.90	4,30,11,020.90	5,40,89,317.50	4,39,26,505.50

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
SBI 50405
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			**1,08,40,333.09**
Opening Difference			34,683.00
			-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	**Date**	**Amount**	(6,76,563.00)
	03-04-23	10,956.00	
	04-04-23	59,250.00	
	07-04-23	11,113.00	
	07-04-23	3,540.00	
	07-04-23	11,875.00	
	07-04-23	8,899.00	
	27-03-24	1,72,592.00	
	29-03-24	49,446.00	
	29-03-24	1,20,793.00	
	30-03-24	17,172.00	
	30-03-24	5,655.00	
	30-03-24	5,292.00	
	31-03-24	99,990.00	
	31-03-24	99,990.00	
		6,76,563.00	
Amount Cr In Cash Book But Not dr In Pass Book	**Date**	**Amount**	(1,46,443.00)
	28-03-24	1,46,443.00	
		1,46,443.00	
Add - Amount Dr In Cash Book But Not cr In Pass Book	**Date**	**Amount**	54,446.00
	04-04-23	49,000.00	
	04-04-23	446.00	
	13-10-23	5,000.00	
		54,446.00	
Closing Balance As Per tally			**1,01,06,456.09**
			1,01,06,456.09

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Municipal Council Hatod
BOI
BANK RECONCILIATION STATEMENT
As On 31 March 2024

	Date	Amount	
Closing Balance As Per Pass Book			**75,04,961.89**
Opening Difference			23,216.00
			-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	**Date**	**Amount**	(8,899.00)
	28-03-24	8,899.00	
		8,899.00	
Add - Amount Dr In Cash Book But Not cr In Pass Book	**Date**	**Amount**	1,263.00
	19-05-23	1,263.00	
		1,263.00	
Add _ Double entry	**Date**	**Amount**	690.00
	19-06-23	230.00	-
	24-04-23	460.00	
		690.00	
Closing Balance As Per tally			**75,21,231.89**

75,21,231.89

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मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Municipal Council Hatod
Canera bank
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book	**1,35,56,980.00**
Opening Difference	-
Closing Balance As Per tally	**1,35,56,980.00**
	1,35,56,980.00
	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
Uco Bank 731
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			**48,806.75**
Opening Difference			18,119.00
Add _ bank Charges	**Date**	**Amount**	380.00
	30-12-23	325.00	-
	28-03-24	55.00	
		380.00	
Closing Balance As Per tally			**67,305.75**
			67,305.75
			-

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नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Municipal Council Hatod
Uco Bank 733
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			76,85,958.42
Less_ Bank Interest	Date	Amount	(2,47,144.00)
	29-12-23	1,95,392.00	-
	28-03-24	51,752.00	
		-	
		2,47,144.00	
Closing Balance As Per tally			74,38,814.42
			74,38,814.42
			-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Municipal Council Begamganj
Indian Premium Bank 2345
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			**18,72,640.26**
Opening Difference			43,889.00
			-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	**Date**	**Amount**	(27,236.00)
	04-04-23	27,236.00	
		27,236.00	
Closing Balance As Per tally			**18,89,293.26**
			18,89,293.26
			-

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नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
Indian Premium bank 1685
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book	**1,44,107.19**
Opening Difference	14,115.00
Closing Balance As Per tally	**1,58,222.19**
	1,58,222.19

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Hatod
HDFC 37571
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book	**10,073.30**
Opening Difference	-
Closing Balance As Per tally	**10,073.30**

10,073.30

-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

Municipal Council Hatod
ICICI 3051
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book	**62,299.00**
Opening Difference	-
Closing Balance As Per tally	**62,299.00**
	62,299.00
	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

Municipal Council Hatod
ICICI 3056
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book	22,00,345.00
	-
Closing Balance As Per tally	22,00,345.00

22,00,345.00

-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हातोद, जिला इन्दौर

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS