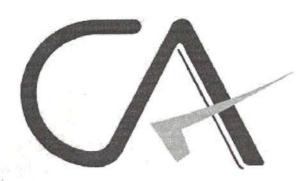
MUNICIPAL COUNCIL HATOD

DIST:- INDORE

AUDIT REPORT-2023-24



Pramod K. Sharma & Co, Chartered Accountants

PRAMODK, SHARMA & Co.



Mobile No. (+91) 94250-15041

E-Mail ID- pksharma_com@rediffmail.com



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:

- 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.

RAMOD K. SHARING

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 competential 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 keeperage

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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. SHAR

No Bank guarantee has been received.

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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.
- A
- 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

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 | | 4 - 4 1 | |
| A1 | Reserves and Surplus | | 0.00.40.504.64 | |
| | Municipal (General) Fund | B-1 | 8,02,19,681.01 | 7,99,63,787.15 |
| | Earmarked Funds | B-2 | F CF 20 740 07 | 2 22 75 400 60 |
| | Reserves | B-3 | 5,65,38,718.97 13,67,58,399.98 | 3,93,75,409.00 11,93,39,196.15 |
| | Total Reserves and Surplus | | | |
| A2 | Grants, Contributions for Specific Purpose | B-4 | 5,67,57,632.00 | 5,82,19,629.69 |
| | Loans | | 1 100 | |
| | Secured loans | B-5 | 15,41,959.00 | 25 40 227 00 |
| | Unsecured loans | B-6 | 5,82,99,591.00 | 25,49,237.00 6,07,68,866.69 |
| A3 | Total Loans | 1 | 19,50,57,990.98 | 18,01,08,062.84 |
| | TOTAL SOURCES OF FUNDS [A1-A3] | | 13,30,37,330.38 | 10,01,00,002.04 |
| В | APPLICATION OF FUNDS | | 1 | 1 |
| B1 | Fixed Assets | B-11 | | 7 50 57 775 05 |
| | 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 | 1 | 9,98,51,385.00 | 9,38,95,147.00 |
| | Total Fixed Assets | | 15,63,90,094.97 | 13,32,70,547.00 |
| B ₂ | Investments | | 25 | |
| | Investment - General Fund | B-12 | 1 30 | ¥ . |
| | Investment - Other Funds | B-13 | (A - | - |
| | Total Investment | | | • |
| B3 | Current assets, loans & advances | | | |
| | Stock in hand (Inventories) | B-14 | - | - |
| | Sundry Debtors (Receivables) | B-15 | 41,13,709.00 | 11,60,577.0 |
| | Gross amount outstanding | | 3 -2 | |
| | Less: Accumulated provision against bad and doubtful | | | 1 |
| | Prepaid expenses | B-16 | 40,809.17 | 7 - |
| | Cash and Bank Balances | B-17 | 4,30,11,020.90 | |
| | Loans, advances and deposits | B-18 | 3,79,451.0 | |
| | Total Current Assets | D 10 | 4,75,44,990.0 | |
| R4 | Current Liabilities and Provisions | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 0,0.7,00,000.0 |
| 21 | Deposits received | B-7 | 77 56 057 6 | 60 62 760 / |
| | Deposits received Deposit works | B-7 | 77,56,857.0 | 60,62,769.0 |
| | Other liabilities (Sundry Creditors) | B-8 B-9 | 0.00.433.6 | 25.44.624 |
| | | | 8,09,432.0 | |
| | Provisions | B-10 | 3,10,805.0 | |
| n- | Total Current Liabilities | | 88,77,094.0 | |
| | Net Current Assets (B3-B4) | | 3,86,67,896.0 | 4,68,37,515. |
| C | Other Assets | B-19 | | • |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | | The second |
| | TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D] | | 19,50,57,99C. | 98 18,01,08,062. |
| | Notes to the Balance Sheet - Attached | | | |

Date: 02-10-2024 Place: Indore

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

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 | | | | | |
| 101000 | Deficit for the year | | | | | - |
| | Transfers | | | | | |
| | Balance at the end of the current year | | | | | 8,02,19,681.0 |





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 | to the same of the |
| 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 | 4 7 |
| 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 Fransferred to Municipal Fund | 0.00 | 0.00 | |
| otal (c) | 0.00 | 0.00 | |
| let Balance of Special Funds (a + b) – (c) | 0.00 | 0.00 | |





Schedule B-3: Reserves

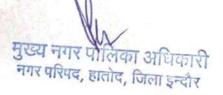
| Account Code | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|-----------------|--------------------------|--------------------------|------------------------------------|----------------|-------------------------------------|--|
| 1 | 1 | 3 45 (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 | - | | - | - | 8 |
| | 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 Interest/Dividend earned on Grant Investments Profit on disposal of Grant Investments | 85,80,571.00 | 3,12,45,759.00 | | | |
| Appreciation in Value of Grant Investments | | | | | |
| Other addition - Indra Gandhi Pension Yojna - Mukhya mantri Haath thela - Swarna Jayanti Rojgar Yojna | = + | | the same of | | |
| Total (b) | 85,80,571.00 | 3,12,45,759.00 | 320 | - | |
| 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 | | | |
| ent | 1 | | | | |
| oss on disposal of Grant | | 4 | | | |
| pital Reserve | | | | | |
| vestments ants Refunded | | | | | |
| her administrative charges | | | | | |
| al (c) | 1,95,42,883.59 | 2,17,45,444.10 | | 121 | |
| balance at the year end(a+b)- (c) | 2,41,54,942.00 | 3,26,02,690.00 | - | - | |
| al | | 5,67,57,632.00 | | | |

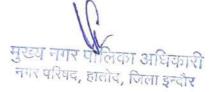




Schedule B-5: Secured Loans

| Accou nt Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---------------------|--|--|---------------------|
| | Loans from Central Government Loans from State government | - | |
| 1 | Loans from Govt. bodies & Associations | 1 programmer 1 prog | |
| | Loans from international agencies | | |
| I | Loans from banks & other financial institutions | | |
| 10 | Other Term Loans | 1 | |
| B | Sonds & debentures | 1 | |
| - 1888 | Other Loans | | |
| T | otal 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.

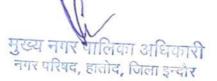




Schedule B-6; Unsecured Loans

| Code No. | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-------------|--|--------------------|---------------------|
| | Loans from Central Government Loans from State government | | |
| - 1 | Loans from Govt. bodies & Associations Loans from international agencies Loans from banks & other financial institutions | 15,41,959.00 | 25,49,237.00 |
| - 1 | Other Term Loans | | |
| 1 | Bonds & debentures | | |
| (| Other Loans | | |
| 7 | Total Un-Secured Loans | 15,41,959.00 | 25,49,237.00 |

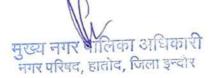
Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.





Schedule B-7: Deposits Received

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





19

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Municipal Council Hatod

Schedule B-8: Deposits Works

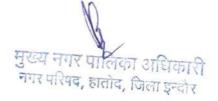
| Account Code | Particulars | Opening balance as the beginning of the year (Rs) | Addition during the Current year (Rs) | Utilization/ Expenditure (Rs) | Balance Outstanding at the end of the current year (Rs) |
|--------------|------------------------------|--|--|-------------------------------------|---|
| 1 . 11 41 | Civil Works Electrical works | | | 7 11 | |
| | Others | 0 | | | |
| | Total of deposit works | 4-1-12 | E | | |

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Schedule B-9: Other Liabilities (Sundry Creditors)

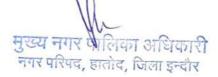
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
|-----------------|--------------------------------|-------------------|--------------------|
| | Creditors | | es This |
| | Employee Liabilities | 2,21,048.00 | 13,98,549.00 |
| | Interest Accrued and Due | | - |
| | Recoveries Payable | 5,88,384.06 | 11,13,255.06 |
| | Government Dues Payable | | - |
| 1 | Refunds Payable | - | - |
| 1 | Advance Collection of Revenues | - | - 4 |
| C | Others | - | - |
| | | 8,09,432.06 | 25,11,804.0 |





Schedule B-10: Provisions

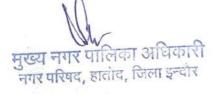
| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) | |
|-----------------|----------------------------|--------------------|---------------------|--|
| | Provision for Expenses | 3,10,805.00 | 3,51,278.00 | |
| | Provision for Interest | | · | |
| | Provision for Other Assets | |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





Municipal Council Hatod Schedule B-11: Fixed Assets

| Account Code | | | Gros | s Block | | | Accumulated Depreciation | | | | ck |
|-----------------|---|--------------------|--------------------------------|----------------------------------|--------------------------------|--------------------|--------------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------------------------|
| | | 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 |
| 4101 | | 11,39,005 | | - | 11,39,005.00 | | | | - | 11,39,005 | 12 |
| 4101 | Contract the K-tractor | | | | - | | | - | | | |
| 4102 | | 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 | 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 | And the state of | 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 | |
| 50 | Lakes and Ponds | | | | | | | | | - | |
| | Other assets | | | | | | | | | | |
| | Sanitation &SWM | | | | | | | | | | |
| | · Plants & Machinery | 3,52,319 | | | 3,52,319.00 | 1,60,494 | 37,191 | | 1,97,685.00 | 1,54,634 | |
| 1050 | Vehicles | 59,54,769 | 35,67,419 | | 95,22,188.00 | 38,17,283 | 3,47,277 | | 41,64,560.30 | 53,57,628 | |
| 1060 | Office & other equipment | 12,68,141 | 3,85,020 | 172 | 16,53,161.00 | 8,52,287 | 1,78,076 | | 10,30,363.00 | 6,22,798 | |
| 070 fi | Furniture, fixtures, lttings and lectrical appliances | 2,67,214 | 77,369 | | 3,44,583.00 | 2,64,965 | 23,778 | | 2,88,742.70 | 55,840 | |
| 180 • | Other fixed assets | | | | | | | | | | - |
| Te | otal | 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 | - |
| 10 W | ork-in-progress | 9,38,95,147.00 | 2,49,19,584 | 1,89,63,346 | 9,98,51,385 | | | - | | 9,98,51,385 | |
| To | tal | 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 | |





Schedule B-12: Investments - General Funds

| Accou nt | Particulars | With whom | Face value | Current year Carrying Cost | Previous year Carrying Cost |
|-------------|-------------------------------|--------------|---------------|-------------------------------|--------------------------------|
| | Central Government Securities | | | | - |
| | State Government Securities | | 1 | | |
| | Debentures and Bonds | | | | |
| 1 | Preference Shares | | | | |
| 1 | Equity Shares | | | f of a said | |
| . 1 | Units of Mutual Funds | | | THE STORY | |
| 10 | Other Investments | | | | |
| Γ | Total of Investments | | | | |
| 0 | General Fund | | | 16. | |





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 | | | | - 10 200 200 |
| | State Government Securities | | | | |
| | Debentures and Bonds | | 1 1 | ī · | _ |
| I | Preference Shares | | | 10: | |
| E | Equity Shares | | | | 2 , 2 |
| U | nits of Mutual Funds | | | | |
| O | ther investments | | | 184 | |
| То | tal of Investments General Fund | | | | - |





Municipal Council Hatod Schedule B-14: Stock in Hand (Inventories)

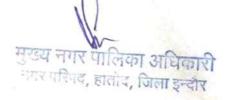
| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-----------------|---------------------------|--------------------|------------------------|
| | Stores Loose Tools Others | | - |
| | Total Stock in hand | | - |





Schedule B-15: Sundry Debtors (Receivables)

| Accou | nt 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 | | | 2 2 2 1 1 2 | ## OTO |
| | Net Receivables of Property | 9,97,445 | - | 9,97,445 | 57,970 |
| 43120 | The second secon | | | 10.04.700 | 400.717 |
| | Less than 3 years | 13,35,729 | - | 13,35,729 | 4,23,717 |
| | More than 3 years* | - | | | |
| | Sub - total | 13,35,729 | 141 | 13,35,729 | 4,23,717 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | X/ | | | # n |
| | 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 | 17,80,535 | - | 17,80,535 | 6,78,890 |
| 140 F | Receivables for Other Source | | | | |
| | ess than 3 years | - | | 3.7 | |
| | fore than 3 years* | | | | |
| 114 | Sub - total | - | | | |
| | | | | | |
| 150 <u>R</u> | eceivables from Control Account | | | | |
| | Sub - total | - | - | - | |
| HELD | | | | | 1 1500 |
| | Total of Sundry Debtors (Receivables) | 41,13,709.00 | - | 41,13,709.00 | 11,60,577.0 |





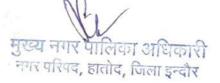
| Account Code | Particulars | Current year (Rs.) | Previous year (Rs) |
|-----------------|--------------------------|--------------------|--------------------|
| - 111 | Establishment | | - |
| | Administrative | 2 2 | 1 1 1 1 |
| | Operations & Maintenance | 40,809.17 | - |
| | Total Prepaid expenses | 40,809.17 | _ |





Municipal Council Hatod Schedule B-17: Cash and Bank Balances

| Accoun Code | Particulars | 1 2 3 | Current year (Rs.) | Previous year (Rs. |
|----------------|--|-----------|--------------------|--------------------|
| | Cash Balance with Bank - Municipal Funds | | | - |
| | Cash In Hand | | - | |
| | | | | |
| 4502 | 20 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 | 5,42,23,338.9 |
| | Other Scheduled Banks | | | |
| | Scheduled Co-operative Banks | | | |
| | Post Office | | | |
| | | Sub-total | | |
| - 1 | Balance with Bank - Grant Funds | | | |
| 506000 | Nationalised Banks | | = | - |
| 10 | Other Scheduled Banks | 1 | = | - |
| 19 | Scheduled Co-operative Banks | - 1 | | |
| | Post Office | | | |
| | | Sub-total | | |
| Т | Total Cash and Bank balances | | 4,30,11,020.90 | 5,42,23,338.9 |





Municipal Council Hatod 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 |
|-----------------|---|---|------------------------------------|---------------------------------------|---|
| I a D | Loans and advances to employees 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 gainst Loans, Advances and Deposits | 3,79,451.00 | | | 3,79,451.00 |
| - | otal Loans, advances, and | 3,79,451.00 | - | - | 3,79,451.0 |





Schedule B-19: Other Assets

| Account Code | Particulars | Current year (Rs.) | Previous year (Rs.) |
|-----------------|------------------------------|-----------------------|------------------------|
| J. 1 - , | Deposit Works | | |
| | Other asset control accounts | | |
| Tot | al Other Assets | - | |





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

| Code No | Particulars | Current year (Rs.) | Previous year (Rs.) |
|------------|-------------------------------------|--------------------|---------------------|
| | Loan Issue Expenses | | 1 |
| - | Deferred Discount on Issue of Loans | | |
| | Deferred Revenue Expenses | V. 5 | |
| | Others | | (* 178)- a |
| - | Total Miscellaneous expenditure | | |





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) |
|---|---|----------------|----------------------|-----------------------|
| F | INCOME | | 111 | |
| | 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 |
| В | 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 | | - 6 | Tag Y - |
| G | Net balance being surplus/ deficit carried over to Municipal Fund (E-F) | | 2,55,894 | 52,88,398 |

Date:

Place: Indore

मुख्य नगर पोलिका अधिकारी नगर परिषद, हातोद, जिला इन्दौर For Pramod K. Sharma & co. Chartered Accountant

K. SHARMA

Pramod Sharma (Partner) Mem. No.: 076883

Schedule IE - 1 : Tax Revenue

| Account | Particulars | Current year (Rs.) | Previous year (Rs.) |
|---------|---------------------------------|-----------------------|------------------------|
| 11001 | Property tax | 36,57,026 | 23,03,820 |
| | Water tax | 31,48,997 | 24,75,630 |
| 11002 | Sewerage Tax | - | 1,03,933 |
| 11003 | Conservancy Tax | | |
| 11004 | Lighting Tax | | 1 100 |
| 11005 | Education tax | | |
| 11007 | Vehicle Tax | | |
| 11008 | Tax on Animals | | |
| 11009 | Electricity Tax | 14 | |
| 11010 | Professional Tax | | |
| 11011 | Advertisement tax | | |
| 11012 | Pilgrimage Tax | | |
| 11013 | Export Tax | | |
| 11051 | Octroi & Toll | | 10 11 04 |
| 11080 | Other taxes | 12,37,917 | 12,11,246 |
| | Sub-total Sub-total | 80,43,940 | 60,94,629 |
| 11000 | Less: Tax Remissions and Refund | _ | |
| 11090 | [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 | - | - |
| Maria A St. | Total assigned revenues & compensation | 1,36,43,658 | 1,78,44,722 |

मुख्य नगर पालिका अधिकारी नगर परिषद, हातोद, जिला इन्दौर



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 | 7,38,410 |
| 14060 | Entry Fees | - | - |
| 14070 | Service / Administrative Charges | - | - |
| 14080 | Other Charges | - | - |
| | Sub-Total | 18,20,919 | 1,13,93,81 |
| 14090 | Less: Rent Remission and Refunds | | |
| | Sub-total | - | - |
| | Total income from Fees & User Charges | 18,20,919 | 1,13,93,81 |

Schedule IE-5: Sale & Hire Charges

| Account | 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 | - | (-10) |
| | Total Income from Sale & Hire charges - income head-wise | 1,86,660 | 1535 |

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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 | 1 x -, - | - |
| 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 | | and the second second |
| 17080 | Others | | la militar |
| | 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 | | 12 5 12 8 2 |
| 18011 | Lapsed Deposits | | |
| 18020 | Insurance Claim Recovery | | |
| 18030 | Profit on Disposal of Fixed assests | | 1 41 1 1 1 1 1 1 |
| 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 |

मुख्य नगर पालिका अधिकारी नगर परिषद, हातोद, जिला इन्दौर

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 |
| 21040 | 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 | -3 | - |
| 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 | - | 1 - 50% |
| 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 |
| 22000 | 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 | = | <u>=</u> 1 |
| 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 | | No. of the last of |
| 23055 | Repairs & maintenance - Office Equipments | 73,734 | 38,032 |
| 23056 | Repairs & maintenance - Electrical Appliances | - | (2 |
| 23059 | Repairs & maintenance - Others | • | * |
| 23080 | Other operating & maintenance expenses | 19,89,478 | 59,98,95 |
| | Total operations & maintenance | 1,06,58,927 | 1,48,39,84 |

मुख्य नगर पालिका अधिकारी

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 | +641 -6559 X to 41 | र स्वरूपात्त हो। व्यक्तिका उन्हेंद्र सारकालान |
| 24040 | Interest on Loans from International Agencies | | |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | .1 × | A CONTRACTOR OF THE CONTRACTOR |
| 24060 | Other Interest | | |
| 24070 | Bank Charges | 1,736 | 9,133 |
| 24080 | Other Finance Expenses | - | = = = 1 |
| | 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 | | (2) |
| 27030 | Revenues written off | | 3 |
| 27040 | Assets written off | 10 | (0) |
| 27050 | Miscellaneous Expense written off | Mir | 13/0 |
| | Total Provisions & Write off | नगर पालिका अधिकारी | 18 |
| 27030 | Total Provisions & Write off | नगर पालिका अधिकारी | |

Schedule IE-17: Miscellaneous Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-----------------|---------------------------------|-----------------------|------------------------|
| 27110 | Loss on disposal of Assets | (143.) | (KS.) |
| 27120 | Loss on disposal of Investments | | |
| | Other Miscellaneous Expenses | | - |
| | Total Miscellaneous expenses | - | - |

Schedule IE-18: Prior Period Items (Net)

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-----------------|----------------------------------|-----------------------|------------------------|
| | Income | - | 1.71 |
| 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) | - | - |

मुख्य नगर पालिका अधिकारी नगर परिपद, हातीद, जिला इन्टीर



Municipal Council Hatod Receipts and Payments Account

For the period from 1 April 2023 to 31 March 2024

| Acco | le H | lead of Account | Amoun (Rs.) | t Accor | Head of Account | Amount (Rs.) |
|--------|------------------------------------|---|----------------|---------|--|---------------------|
| | Cash bala Imprest B Banks/Tr | Balances* ances including Balances with easury (including in d bank accounts) | 5,42,23, | 339 | | |
| | Operation | g Receipts | | | Operating Payments | |
| 110 | Tax Rever | | | 210 | Establishment Expenses | 59,36,48 |
| 120 | | Revenues & | 1,36,43,6 | | Administrative Expenses | 22,33,82 |
| 130 | Rental inco | ome from Municipa | 6,87,0 | 48 230 | Operations and Maintenance | 64,14,42 |
| 140 | Fees & Use | er Charges | 9,92,2 | 86 240 | Interest & Finance Charges | 1,73 |
| 150 | Sale & Hire | Charges | 1,86,66 | | Programme Expenses | 15,39,47 |
| 60 | | rants, Contributions | | 260 | Revenue Grants, Contributions & Subsidies | - |
| 70 | Income from | n Investments | - | 270 | Purchase of Stores | - |
| 71 | Interest Earn | ned | 8,09,63 | 6 271 | Miscellaneous expenses | - |
| 80 | Other Incom | ie | 2,82,83 | 0 285 | Prior period | - |
| | Non One | · P · / | | | N- Oti Pti- | |
| 0 | Mucipal Fun | ing Receipts- | - | 331 | Non-Operating Payments Unsecured Loan | 10.07.2 |
| 0 | Loans Receiv | | - | 340 | | 10,07,27 |
| | Deposits Rec | | 1,71,500 | _ | Refund of Deposits Recoveries Payable | 1,49,50 16,51,34 |
| , 1 | | ontribution for | 3,47,06,080 | | Employee Liabilities | 1,71,89,50 |
| | Other Liabilit | | 16,67,812 | 35010 | Creditors | 3,20,95,83 |
| _ | ale proceeds | | 10,07,012 | 35080 | Other Liabilities | 16,67,8 |
| | undry depbi | | | 36010 | Provisions for Expense | 3,91,9 |
| | | erty tax | 20,19,215 | | Acquisition / Purchase of Fixed Assets | 3,91,90 |
| | same | ekit kar | 3,05,560 | 412 | Capital WIP | |
| | | tion cess | 5,31,520 | | Investments - General Fund | |
| | | ment cess | 5,07,615 | | Investments - Other Funds | |
| \neg | | nta Kar | | 311 | Earmarked fund | |
| | | er tax | 20,47,352 | _ | Stock in hand | |
| | | 25 | | | | - 1 |
| | | | - | | Closing Balances # | |
| | | | | | Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts) | 4,30,11,0 |
| | TOTA | AL | 11,32,90,290 | | TOTAL | 11,32,90,29 |

Date: Place: Indore

> मुख्य नगर पौतिका अधिकारी नगर परिषद, हातोद, जिला इन्दौर

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.

| Neceipts in Rs. Neceipts in Rs. Nof Growth | THE PARTY | | | | | | |
|--|-----------|-----------------------|----------------|----------------|-------------|--------------------------------------|---|
| Audit of Revenue Receipts in Rs. Rsceipts in Rs. A. REVENUE COLLECTION 2,06,82,858.00 20,19,215.00 -90.24% Tax collection has decreased worstly Consolidated Tax 4,02,480.00 3,05,560.00 -24.08% Tax collection has decreased worstly Consolidated Tax Tax collection has decreased worstly Consolidated Tax 5,90,940 5,07,615 -14.10% Tax collection has decreased worstly Consolidated Tax Consolidated Tax Tax collection has decreased worstly Consolidated Tax Consolidated Tax Consolidated Tax Tax collection has decreased worstly Consolidated Tax Tax collection has decreased worstly Consolidated Tax Cons | Sr Nc | | | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTION |
| A. REVENUE COLLECTION A. REVENUE COLLECTION Property Tax Consolidated Tax 4,02,480.00 2,06,82,858.00 2,07,560.00 2,06,82,858.00 2,06,82,858.00 2,07,560.00 2,07,615 Tax collection has decreased worstly and a specific section has decreas | | ABCD. | | Receipts in Re | | | |
| A. REVENUE COLLECTION 2023-24 % of Growth Property Tax 2,06,82,858.00 20,19,215.00 -90.24% Tax collection has decreased worstly Consolidated Tax 4,02,480.00 3,05,560.00 -24,08% Tax collection has decreased worstly Devlopment Tax 5,90,940 5,07,615 -14,10% Tax collection has decreased worstly Education Cess 5,99,119 5,31,520 -11,28% Tax collection has decreased worstly TOTAL (A) 2,22,75,397 33,63,910 -11,28% Tax collection has decreased worstly | 1 | Audit of Kevenue | ľ | 10000 | | | |
| A. KEV ENUE COLLECTION 2,06,82,858.00 20,19,215.00 -90.24% Tax collection has decreased worstly Consolidated Tax 4,02,480.00 3,05,560.00 -24.08% Tax collection has decreased worstly Consolidated Tax 5,90,940 5,07,615 -14.10% Tax collection has decreased worstly Consolidated Tax Consolidated Tax Tax collection has decreased worstly Consolidated Tax Consolidated Tax Consolidated Tax Consolidated Tax Consolidated Tax Consolidated Tax Tax collection has decreased worstly Consolidated Tax | | | 2022-23 | 2023-24 | % of Growth | | |
| Property Tax 2,06,82,858.00 20,19,215.00 -90.24% Tax collection has decreased worstly Consolidated Tax 4,02,480.00 3,05,560.00 -24.08% Tax collection has decreased worstly Devlopment Tax 5,90,940 5,07,615 -14.10% Tax collection has decreased worstly Education Cess 5,99,119 5,31,520 -11.28% Tax collection has decreased worstly TOTAL (A) 222,75,397 33,63,910 | | A. REVENUE COLLECTION | | | | | |
| 4,02,480.00 3,05,560.00 -24.08% Tax collection has decreased worstly 5,90,940 5,07,615 -14.10% Tax collection has decreased worstly 5,99,119 5,31,520 -11.28% Tax collection has decreased worstly TAL (A) 2,22,75,397 33,63,910 | ત્વં | | 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. |
| 5,90,940 5,07,615 -14.10% Tax collection has decreased worstly 5,99,119 5,31,520 -11.28% Tax collection has decreased worstly TAL (A) 2,22,75,397 33,63,910 | Ģ | | 4,02,480.00 | 3,05,560.00 | | Tax collection has decreased worstly | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity. |
| 5,99,119 5,31,520 -11.28% Tax collection has decreased worstly OTAL (A) 2.22.75,397 33,63,910 | ن | Devlopment Tax | 5,90,940 | 5,07,615 | | Tax collection has decreased worstly | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity. |
| 2.22.75.397 | Ď. | Education Cess | 5,99,119 | 5,31,520 | | 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 | | | |

| | B. NON REVENUE COLLECTION | | | | | |
|------|----------------------------------|-----------|-------------|---------|---|---|
| 3760 | a. Rent of Land & Buliding/Shops | 4,57,298 | 6,87,048.00 | 50.24% | Council shuld keep efforts to maintain su Rent collection has increased gracefully. a good growth rate in up coming year in collection of revenue | 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 |
| ¥ | 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 | | | |

GRAND TOTAL (A) + (B) 2,61,77,671.00

66,06,489.00

मुख्दा नगर पालाया जान्यार नगर परिषद, हातोद, जिला इन्दौर

| 0 | | | | | |
|------------|----------------------|---|--|---|---|
| 000000 | SUGGESTION | Council should obtain proper bills and should maintain vouchers properly with all regards. | Council should maintain proper books of accounts for all departments | Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be renewed on time when get matured. | Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed. |
| | OBSERVATION IN BRIEF | 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] | All departments had some issues regarding book keeping. { For more details Refer Observation sheet } | FDR register was not maintained by the council. FDRs have not been renewed on time. {For more details Refer Observation sheet} | As per our observation, ULB has followed by the council. |
| DECORP | DESCRIPTION | Some bills and vochers were found is with irregularities regarding necessary aspects. | We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council. | While Auditing, we found that there were 02 FDRs in the ULB. | 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. |
| PARAMETERS | | Audit of Expenditure | Audit of Book Keeping | Audit of FDRs | Audit of Tenders / Bids |
| Sr No. | | 2 | 60 | 4 | L, L |





| ٠ | 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. |
|----|---|---|---|---|
| | 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. |
| | | | 1.00 | |
| rė | 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. |
| ٩ | 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. |
| 90 | 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) |
| | | | | Second Confession |
| 6 | Whether bank recociliation statement is being regularly prepared. | Bank Reconciliation Statements were prepared. | No observations | BRSs should be prepared on montmy/yearry basis |

नरड्य नगर पालिका अधिकारी नगर परिषद, हातोद, जिला इन्दोर

Date: Place: Indore

For Pramod K. Sharma & Co.
Chartered Accountant
Cha

Nagar Palika Hatod STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

| Particulars | Previous Yea | r (Rs.) 2022-23 | Current Year (Rs.) 2023-24 | |
|--|-----------------------------|---------------------------|---|--------------------------------------|
| | | 1 /0= - | | |
| [A] Cash Flows from Operating Activities | | | 2 55 002 24 | 2,55,893.86 |
| Gross Surplus Over Expenditure | 52,88,398.09 | - | 2,55,893.86 | |
| Add: Adjustments For | | | 63,93,428.03 | |
| Depreciation | 34,06,687.94 9,141.91 | | 1,736.00 | 63,95,164.03 |
| Interest And Finance Expenses | 9,141.51 | 1 | | [8] + 1 - 1. |
| Less: Adjustments For | | | | |
| Profit On Disposal Of Assets | | | - | 100 |
| Net Of Adjustments Made To Municipal Funds | - | | | |
| Investment Income | | | 2,35,56,738.00 | .130 |
| Transfer To Reserves | 62,35,251.26 7,72,706.00 | (70,07,957.26) | 8,09,636.00 | (2,43,66,374.00 |
| Interest Income Received | 7,72,706.00 | (10,01,101,120) | 02.71_80 | |
| Adjusted Income Over Expenditure Before Effectin | ng. | | | |
| Changes In Current Assets And Current Liabilities An | d | · | | 3,10,17,431.89 |
| Extraordinary Items | | (35,92,127.41) | | |
| | | | | |
| Changes In Current Assets And Current Liabilities | 4.50 461.00 | | (29,53,132.00) | |
| (Increase)/Decrease In Sundry Debtors | 4,56,461.00 | | | |
| (Increase)/Decrease In Stock In Hand | 10,027.00 | | (40,809.17) | |
| (Increase)/Decrease In Prepaid Expenses (Increase)/Decrease In Other Current Assets | (40,816.00) | 4,25,672.00 | - | |
| (increase)/ Decrease in Other Current Assets | (// | | VIDE OF THE PROPERTY OF THE PROPERTY OF | |
| (Decrease)/Increase In Deposits Received | 4,46,129.00 | | 16,94,088.00 | |
| (Decrease)/Increase In Deposits Work | 35 25 | | (4 T 02 0 T 2 00) | |
| (Decrease)/Increase In Other Current Liabilities | 13,11,779.26 | | (17,02,372.00) | |
| (Decrease)/Increase In Provisions | (29,669.00) | 17,28,239.26 | (40,473.00) | (30,42,698.17 |
| Extra ordinary items (please specify) | | - | | 1. |
| | | | | |
| Capital contribution | | CONTROL WEST CONTROL | | |
| Net Cash Generated from / (Used in) Operating Activities [A] | | (14,38,216.15) | | 2,79,74,733.72 |
| | | | | * |
| B] Cash Flows from Investing Activities | 1 | - 1 | | |
| Purchase Of Fixed Assets And Cwip | 62,35,251.26 | - 1 | 2,35,56,738.00 | |
| ncrease)/Decrease In Special Funds/ Grants | - | | | |
| ncrease)/Decrease In Earmarked Funds | - | - 1 | - 71 (2 200 07) | |
| ncrease)/Decrease In Reserve 'Grant Against Fixed Asset' | (28,28,563.32) | | (1,71,63,309.97) | 63,93,428.0 |
| urchase) Of Investments | | 34,06,687.94 | - 1 | 00,70,22010 |
| • | | | | |
| ld: | | 1 | | |
| oceeds From Disposal Of Assets | | | . 1 | |
| oceeds From Disposal Of Investments | - | | î I | |
| estment Income Received | - | 7 72 706 00 | 8,09,636.00 | 8,09,636.0 |
| erest Income Received | 7,72,706.00 | 7,72,706.00 | 8,05,050.00 | |
| t cash generated from/(used in) investing activities [B] | | 41,79,393.94 | | 72,03,064.03 |
| | | | | |
| Cook flows from Financing Activities | Line | 1 | v. 1 * 181 | |
| Cash flows from Financing Activities | | 2. | | |
| ld: | | | | æ |
| The state of the s | | - 1 | | |
| ans From Banks/Others Received | - A | | (1,736.00) | O.V. |
| ans From Banks/Others Received | 9,141.91 | | (1,750.00) | ANOUN. SA |
| ans From Banks/Others Received | 9,141.91 | (9,141.91) | (1,730.00) | QAMOD K. SHAD (1,736.00) |
| ans From Banks/Others Received ss: terest & Finance Expenses et Cash Generated From/(Used In) Financing Activities | 9,141.91 | 44.00 | (1,730.00) | 0 ANOU N. SA _A (1,736.00) |
| ans From Banks/Others Received ss: terest & Finance Expenses et Cash Generated From/(Used In) Financing Activities | 9,141.91 | (9,141.91) 7,63,564.09 | | (1,736.00) |
| ans From Banks/Others Received serious & Finance Expenses et Cash Generated From/(Used In) Financing Activities the Increase /(Decrease) In Cash And Cash Equivalents | 9,141.91 | 44.00 | | (1,736.00) |
| ans From Banks/Others Received | 9,141.91 | 7,63,564.09 | | (1,736.00) |

| , | | _ | ï | 4,30,11,020.90 |
|--|------------------------|--|----------------|----------------|
| Cash and cash equivalent at end of the period | | 5,42,23,239.54 | | 1,22,22, |
| Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances | 5,42,23,239.54 | 5,42,23,239.54 | 4,30,11,020.90 | 4,30,11,020.90 |
| Bank balances Total Of The Breakup Of Cash And Cash Equivalents | 5,42,23,239.54 | | 4,30,11,020.90 | |
| Trotal (It The Breakup Lit Lash And Cash Equivalent | U f Kind men have here | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. | | |

मुख्य नगर पालिया अधिकारी नगरमः ः, गान्। विला इन्होर



Municipal Council Hatod BANK BALANCE SHEET As on 31 March 2024

| No | Bank Name | Account No | Opening Balance | Closing Balance | Opening balance | Closing Balance |
|--------------------|---------------------|-------------------|-----------------|-----------------|-----------------|-----------------|
| 1 | | The second second | 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 | |
| 8 | HDFC | 37571 | 10,073.30 | 10,073.30 | 10,073.90 | 1,44,107.19 |
| 9 | ICICI | 3051 | 60,459.00 | 62,299.00 | 60,459.00 | 10,073.90 |
| 10 | ICICI | 3056 | | | 60,459.00 | 62,299.00 |
| THE REAL PROPERTY. | Total | 3030 | | 22,00,345.00 | - | 22,00,345.00 |
| | 10tal | | 5,42,23,338.90 | 4,30,11,020.90 | 5,40,89,317.50 | 4,39,26,505.50 |

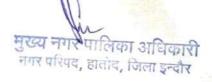




Municipal Council Hatod SBI 50405 BANK RECONCILIATION STATEMENT As On 31 March 2024

| Closing Balance As Per Pass Book | | | 1,08,40,333.09 |
|--|------------|-------------|----------------|
| | | | 24 (02 0 |
| 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 | 2 2 2 7 |
| | 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 | |
| mount Cr In Cash Book But Not dr In | Date | Amount | (1,46,443.00 |
| | 28-03-24 | 1,46,443.00 | (, , , |
| | | 1,46,443.00 | |
| Id - Amount Dr In Cash Book But Not cr | D . | A | |
| 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 | |
| osing Balance As Per tally | | | 1,01,06,456.09 |
| want a district of the same of | | | 1,01,06,456.09 |

1,01,06,456.09





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

| 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 | () |
| <u> </u> | | 8,899.00 | |
| Add - Amount Dr In Cash Book But Not cr | Date | Amount | |
| H Pass Book | 19-05-23 | 1,263.00 | 1,263.00 |
| _ | | 1,263.00 | |
| dd _ Double entry | Date | Amount | 690.00 |
| | 19-06-23 | 230.00 | |
| | 24-04-23 | 460.00 | |
| | | 690.00 | |
| | | | |
| osing Balance As Per tally | | | 75,21,231.89 |

75,21,231.89

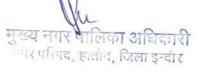




Municipal Council Hatod Canera bank BANK RECONCILIATION STATEMENT As On 31 March 2024

| Closing Balance As Per Pass Book | 1,35,56,980.00 |
|----------------------------------|----------------|
| Opening Difference | |
| Closing Balance As Per tally | 1,35,56,980.00 |
| Closing balance As I et tany | 4.05.5(.000.00 |

1,35,56,980.00





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

| Closing Balance As Per Pass Book | | 19 19 19 19 | 48,806.75 |
|--|----------|-------------|-----------|
| Opening Difference | | 7 | 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 |
| - Company of the comp | | | /T 00F T |

67,305.75

मुख्य नगर पालिका अधिकारी नगर परिषद, हातोद, जिला इन्दौर



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) |
| bess_ bank interest | 29-12-23 | 1,95,392.00 | - |
| | 28-03-24 | 51,752.00 | |
| | | - | |
| | | 2,47,144.00 | |
| | | | |
| osing Balance As Per tally | | | 74,38,814.42 |

74,38,814.42

मुख्य नगर पालिका अधिवगरी नगर परिषद, हातोद, जिला इन्दार



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 | (27,230.00) |
| | | 27,236.00 | |
| losing Balance As Per tally | | | |
| o tany | | | 18,89,293.26 |

18,89,293.26





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, हाताद, जिला इन्दार



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

| Closing Balance As Per Pass Book | 10,073.30 |
|----------------------------------|-----------|
| Opening Difference | 7 - |
| Closing Balance As Per tally | 10,073.30 |

10,073.30

मुख्य नगर पालिका अधिकारी नगर परिषय, हालोद, जिला इन्योर



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



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 परिवद, हातोद, जिला इन्दोर

