

DAVINDER K. MALHOTRA & CO.

Chartered Accountants

PAN : AASPM2962K

GSTIN : 03AASPM2962K1ZB



Office: 26/1, Rani Ka Bagh, Amritsar
Ph.: (Office): 0183-2565956 Cell: 98723-81584
Email : DHANU_MAL@YAHOO.COM

Prop. Davinder Kumar
(B.Com., F.C.A.)

CHARTERED ACCOUNTANT'S REPORT ON INTERNAL AUDIT OF FINANCIAL STATEMENTS

To
Commissioner
Municipal Council
Batala.

On the basis of the accounting records and other information and explanation provided to us by the management of Municipal Council, Batala we have conducted the internal Audit of the Balance Sheet as on March 31, 2020 and the related Income & Expenditure Account of the Municipal Council for the year then ended.

The Management is responsible for:

Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.

Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.

Preparation and presentation of financial statements in accordance with the applicable laws and regulations.

Establishing controls for safeguard the assets of the entity and preventing and detecting frauds or other irregularities.

Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.

The compilation engagement was carried out by us in accordance with the standards on Related Services, "Engagement to compile Financial Information", issued by the Institute of Chartered Accounting of India.

The Balance Sheet & Profit & Loss Account are in agreement with the books of accounts.

Place: Batala
Date : 10-02-2023

For Davinder K. Malhotra & Co
Chartered Accountant

Davinder Kumar
FRN : 000866N
(DAVINDER KUMAR)

Prop.

M.No.080446

PAN : AASPM2962K

UDIN : 23080446BGVLOY6385



MUNICIPAL COUNCIL, BATALA
BALANCE SHEET AS ON 31-03-2020

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
CAPITAL FUND A/C (As per Details)	1580464755.54	FIXED ASSETS (Detail Attached)	1466138587.00
CURRENT LIABILITIES & PROVISIONS SUNDRY CREDITORS (List Attached)	7672083.01	CURRENT ASSETS/LOAN/ADVANCES	
OTHER PAYABLES (List Attached)	106451956.00	Receivable A/c (List Attached)	88289329.96
Pending Cheques Realisation (Issued) (Pending Adjustment)	1720867.00	BANK BALANCE (List Attached)	135896062.33
		Cheques presented not cleared in Bank (Pending Adjustment)	654898.00
		Bank Charges Pending adjustment (Pending Adjustment)	28665.78
		Bank Attachments Recoverable (Pending Adjustment)	2897395.25
		Amount Recoverable (Pending Adjustment)	2404723.23
			<u>1696309661.55</u>
Total Rs.	<u>1696309661.55</u>		

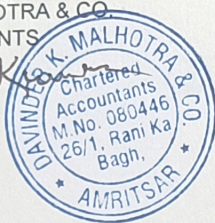
AUDITOR'S REPORT

As per our separate internal report of even date attached

FOR DAVINDER K. MALHOTRA & CO.
CHARTERED ACCOUNTANTS

DAVINDER KUMAR
(Prop.)

Place : BATALA
Dated : 10-02-2023
UDIN : 23080446BGVLOY6385



FOR MUNICIPAL COUNCIL BATALA

ACCOUNTS OFFICER

COMMISSIONER

MUNICIPAL COUNCIL, BATALA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Advertisement Exp.	559333.00	By Advertisement Fee	620151.00
To Directorate Charges Paid	415000.00	By Building Fee	6003165.62
To Depreciation	23234199.00	By Bus Adda Fee	7312380.00
To Gst Paid	38236.00	By D.T.Licence Fee	240487.00
To Electricity Exp.	263912.00	By House Tax Fee	16812220.62
To Legal Fee	340480.00	By OPD Fee (Lady Hospital)	983.00
To Misc. Exp.	1637867.12	By Cancer Cess Fee	1055404.78
To Newspaper Exp.	488.00	By Misc. Income	4787942.71
To Petrol & Diesel	1934420.00	By Fire Cess Recd.	13822.92
To Pension Contribution	32020767.00	By Property Tax Fee	19692319.86
To Audit Fee	6000.00	By Pure Food Fee	56685.00
To Drains Repair Exp.	373042.00	By Municipal Rent	1158985.00
To Repair & Maint. (Vehicles)	502808.00	By Sewerage Fee	85637.00
To Repair & Maint. (Road & Street)	4393658.00	By Slaughter House Fee	11535.00
To Salary A/c	104173570.00	By Tehbazari Fee	191987.00
To Electricity Bill (Street Light)	4069035.00	By Vat Grant	155317623.00
To Solid Waste Management Exp.	5573736.00	By Water Rates	17844.00
To Repair & Maint. (Street Light)	916164.00	By Interest Recieved	1423038.00
To Retired Dues (Leave Encashment)	14569457.00	By Labour Cess Fee	1047007.00
To Telephone Exp.	160024.00	By Rickshaw Licence Fee	56688.00
To Cancer Cess Paid	250722.00	By Rent Received	1167972.00
To Medical Reimbursement	4549485.00	By D.C.Fund	4820000.00
To Sanitation Exp.	846203.00		
To PWSSB Share in VAT	15015235.00		
To Covid-19 Exp.	453516.00		
To Photostat Exp.	6680.00		
To Sanitation Goods Exp.	30945.00		
To Computer Repair	9010.00		
To Old Liability	4950121.00		
To Machinery & Vehicle Repair Exp.	40281.00		
To Excess of Income over Expenditure	559484.39		
Total	<u>221893878.51</u>	Total	<u>221893878.51</u>

AUDITOR'S REPORT

As per our separate internal report of even date attached

FOR DAVINDER K. MALHOTRA & CO
CHARTERED ACCOUNTANTS

DAVINDER KUMAR
(Prop.)



Place : BATALA
Dated : 10-02-2023
UDIN : 23080446BGVLOY6385

FOR MUNICIPAL COUNCIL BATALA

ACCOUNTS OFFICER

COMMISSIONER

MUNICIPAL COUNCIL, BATALA

LIST OF FIXED ASSETS AS ON 31-03-2020

PARTICULARS	COST as on 01-04-2019	ADDITIONS UPTO 30-09-2019	ADDITIONS AFTER 30-09-2019	TOTAL RATE OF DEPR. (SLM)	DEPRECIATION UPTO 31-03-2019	DEPRECIATION DURING THE YEAR	TOTAL DEPRECIATION	W.D.V. as on 31-03-2020	W.D.V. as on 31-03-2019
LAND	661554000	-	-	-	-	-	-	661554000	661554000
BUILDING	908350000	-	-	2.25%	143065065	20437875	163502940	744847060	765284935
WATER PUMP	48125000	-	-	3.00%	10106250	1443750	11550000	36575000	38018750
STATIC PUMP	15000000	-	-	3.00%	3150000	450000	3600000	11400000	11850000
FURNITURE	1474768	44232	10,450	3.60%	215733	54872	270605	1258845	12590035
FANS	128818	21432	-	3.60%	25979	5391	31370	118380	102339
OFFICE APPLIANCES	778263	10331	-	3.60%	188195	28389	216584	572010	590068
SUBMERSIBLE PUMP	212606	-	-	3.00%	44646	6378	51024	161582	167960
FIRE TRUCK	1100000	-	-	6.00%	462000	66000	528000	572000	638000
VEHICLES	3588107	-	-	6.00%	1038042	215286	1253328	2334779	2550065
TYPE WRITER	9740	-	-	3.60%	2457	351	2808	6932	7283
MACHINERY	989425	-	-	6.00%	282634	59366	342000	647426	706791
BATTERY/INVERTOR	87120	-	-	6.00%	24540	5227	29767	57353	62580
COMPUTER	624850	88397	19,728	18.00%	385233	130160	515393	217582	239617
AIR CONDITIONER	310720	-	-	3.60%	36176	1186	47362	263358	274544
WATER TANKER	109200	-	-	6.00%	45864	6552	52416	56784	63336
Electric Installation & Erection	1346104	283,723	205,888	3.60%	169610	62380	231990	1603725	1176494
JOB MACHINE	2280000	-	-	6.00%	410400	136800	547200	1732800	1869600
CCTV CAMERA	25668	211,951	-	3.60%	1,848	8554	10402	227217	23820
DUSTBINS	1096745	-	-	3.60%	78,966	39483	118449	978296	1017779
HYDROLIC TROLLEYS	1083450	0	66222	6.00%	130,014	65007	195021	888429	953436
FIRE EXTINGUISHER	0	0	0	3.60%	0	1192	1192	65030	0
TOTAL	1648274084	660066	302288	1649236438	159863652	23234199	183097851	1466138587	1488410432

Note : The depreciation is computed as per S.L.M. Method

AUDITOR'S REPORT

As per our separate internal report of even date attached

FOR DAVINDER K. MALHOTRA & CO.
CHARTERED ACCOUNTANTS



DAVINDER KUMAR
(Prop.)

Place : BATALA
Dated : 10-02-2023

FOR MUNICIPAL COUNCIL BATALA

ACCOUNTS OFFICER

COMMISSIONER

MUNICIPAL COUNCIL, BATALA

LIST OF CAPITAL FUND AS ON 31-03-2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
Opening Balance as on 01-04-2019	1483395923.65
Add : Grant Recd. During the Year	532128876.00
Less : Exp. made against Grant recd.	435619528.50
Add : Excess of Income over Expenditure	559484.39
Total	<u>1580464755.54</u>

MUNICIPAL COUNCIL, BATALA

LIST OF SUNDRY CREDITORS AS ON 31-03-2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
Bhalla Fire Service	74680.00
The Batala Mohalla Ram Nagar Co.Op.Society	95266.00
The Navyug Co.Op.Society	16869.00
BTL Kahnuwal Road Society	377861.00
The Parv Engineers	236585.00
The Talib Puri Pandori Co.Op.Society	62100.00
Advance Deposit (CR)	864493.01
Cancer Cess Payable	949000.00
The Batala Mohalla Valmiki Society	2526991.00
Other Payables	1047000.00
The Batala Mohalla Daula Nangal Society	408084.00
The Batala Mohalla Ohri Gate Society	622238.00
The Sangwan Co.Op. Society	390916.00
	<u>7672083.01</u>

MUNICIPAL COUNCIL, BATALA

LIST OF CURRENT ASSETS/RECEIVABLES AS ON 31-03-2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
House Tax Receivable	57817000.00
W/S Receivable	5943000.00
Advance Deposit	30913.96
Rent Receivable	3147000.00
Property Tax Receivable	21000000.00
Electricity Security	351416.00
	<u>88289329.96</u>



MUNICIPAL COUNCIL, BATALA

LIST OF OTHER PAYABLE AS ON 31-03-2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
Pension Contribution Payable	31431429.00
P.F. Payable	38554139.00
Retired Dues Payable	10001507.00
Audit Fee Payable	11273000.00
Newspaper & Others Payable	13000.00
Payable Salary	7246000.00
Directorate Charges Payable	3122000.00
Payable security	978400.00
Electricity payable	292000.00
Fire Cess Payable	3538000.00
Imprest with Cashier	2481.00
	<u>106451956.00</u>

MUNICIPAL COUNCIL, BATALA

LIST OF BANK BALANCES AS ON 31-03-2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
Canara Bank(747)	11106184.48
Punjab Nation Bank(28391)	6699.75
Axis Bank 91901091324937	3056027.00
Punjab & Sind Bank (566)	60369.86
HDFC BANK (935)	2304613.07
Axis Bank (407306)	97880.52
Axis Bank (83551)	73063.00
HDFC Bank (52051)	87482.00
Canara Bank-2085101030703	11228280.00
HDFC BANK (762)	1000727.00
Allahabad Bank(12084)	286406.00
Hdfc Bank-5012	156.00
Axis Bank (8100)	131453.25
Hdfc Bank-50100304594815	37644761.00
HDFC Bank (13340)	501650.00
HDFC Bank (214)	136763.00
HDFC Bank (301)	1811249.40
Punjab National Bank-10550001088612	2200000.00
Axis Bank (917010003302286)	9539516.00
PIDB Grant Bankk A/c	2000.00
Punjab National Bank-28252	2690977.00
Punjab National Bank-1055000101086610	1804.00
14th F.C. Grant Bank A/c	40700000.00
550th Grant Bank A/c	11228000.00
	<u>135896062.33</u>

