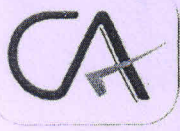


कार्यालय नगर पालिका  
कापरेन जिला बुन्दी (राज.)

अंकेक्षित लेखे

वर्ष 2013-14 एवं वर्ष 2014-15



**GAURAV P K JAIN & CO**  
CHARTERED ACCOUNTANTS

**AUDITORS REPORT**

To the members of **NAGAR PALIKA KAPREN, DIST BUNDI**

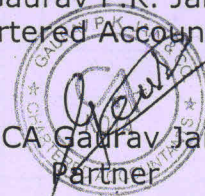
We have audited the attached Balance Sheet of, **NAGAR PALIKA, KAPREN, DIST BUNDI** at Mar 31<sup>ST</sup> 2015 & also the attached Income & Expenditure Account of the Institution for the period ended on even date with the books of account produced before us & has obtained all the information & explanations which were required for the purpose of our Audit. The Balance Sheet & the Income & Expenditure Account dealt with by the report are in agreement with the books of account.

In Our opinion & to the best of our knowledge & according to the explanations given to us, the Balance Sheet as on Mar 31<sup>ST</sup> 2015 and the Income & Expenditure Account for the period give a true & fair view respectively of the state of Institution's affairs & the surplus of the Income over the expenditure for the year ended on that date.

Place: Kota  
Date: 09.01.2016

For M/s Gaurav P. K. Jain & Co.  
Chartered Accountant

(CA Gaurav Jain)  
Partner




  
अबिलासी अडिफारी  
बगार बालिका कपरेन

Add: Above R.K Pharmaceuticals, Gadi-Khana, Ladpura, Kota -324006  
Tel 0744-2364743, Mob No 9352615362 email gauravjainfca@gmail.com

## I. Format of Financial Statements

(Balance Sheet, Profit and Loss Account, Schedules to BS/PL, and Notes to Accounts and Accounting Policies)

<b>Balance Sheet of Nagar Palika Kapren</b>			
<b>As on 31.03.2015</b>			
<b>LIABILITIES</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
		<b>(Amount in Rs.)</b>	<b>(Amount in Rs.)</b>
<b>RESERVE &amp; SURPLUS</b>			
Municipal (General) Fund	1	15,01,87,730.36	15,07,90,997.36
Earmarked Funds	2	56,00,005.69	-4,69,071.00
Reserve & Surplus	3		
Total Reserve & Surplus (A)		15,57,87,736.05	15,03,21,926.36
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	4,03,26,889.21	5,53,34,592.00
<b>LOANS</b>			
Secured Loans	5	42,73,158.00	42,73,158.00
Unsecured Loans	6		
Total Loans (C)		42,73,158.00	42,73,158.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	7	1,69,79,402.00	93,15,799.00
Sundry Creditors	8	27,23,090.00	27,23,090.00
Statutory Liabilities	9	50,816.00	58,125.00
Other Liabilities	10	86,69,895.10	37,29,855.06
Provisions	11	34,61,554.80	1,20,976.00
Total Current Liabilities and Provisions (D)		3,18,84,757.90	1,59,47,845.06
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>23,22,72,541.16</b>	<b>22,58,77,521.42</b>

  
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Notes to Accounts and Accounting  
Policies

<b>Balance Sheet of Nagar Palika Kapren</b>			
<b>As on 31.03.2015</b>			
<b>ASSETS</b>	<b>Schedule</b>	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>FIXED ASSETS</b>			
Gross Block	12	18,01,72,419.10	18,01,72,419.00
Depreciation Fund	13		
Net Block		18,01,72,419.10	18,01,72,419.00
Capital Work In Process	14		
<b>Total Fixed Assets (A)</b>		<b>18,01,72,419.10</b>	<b>18,01,72,419.00</b>
<b>INVESTMENTS</b>			
General Fund Investments	15		4,01,119.00
Specific Fund Investments	16		
<b>Total Investments (B)</b>			<b>4,01,119.00</b>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Inventories	17		
Sundry Debtors/ Receivables	18		48,432.00
Cash & Bank Balances	19	5,21,00,122.06	3,67,58,601.42
Loans, Advances & Deposits	20		84,96,950.00
<b>Total Current Assets, Loans &amp; Advances (C)</b>		<b>5,21,00,122.06</b>	<b>4,53,03,983.42</b>
<b>TOTAL ASSETS(A+B+C)</b>		<b>23,22,72,541.16</b>	<b>22,58,77,521.42</b>

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**Profit and Loss Account of  
Nagar Palika Kapren, Disst. Bundi  
For the Year Ending 31.03.2015**


PARTICULARS	Schedule	Current Year	Previous Year
		(Amount in Rs.)	(Amount in Rs.)
<b>INCOME</b>			
Income From Taxes	21	2,37,014.00	35,083.00
Assigned Compensations	22		10,26,7000.00
Rental Income from Municipal Properties	23	3,55,895.00	1,67,052.00
Fees and User Charges	24	4,32,685.00	9,11,079.00
Revenue Grants, Contributions and Subsidies	25		
Income from Corporation Assets and Investment	26	12,43,891.00	6,09,036.00
Miscellaneous Income	27	15,11,169.00	
Other Income	28	68,037.00	57,140.00
<b>Total Income</b>		<b>37,80,654.00</b>	<b>12046390.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	29	4,65,336.00	1,21,28,474.00
General Administrative Expenses	30	9,82,794.00	17,85,866.47
Decrease in Stores / (Increase in Stock)			
Public Works	31		
Miscellaneous Expenses	32	11,79,231.00	20,571.00
Interest & Financial Exp.			
Depreciation During the Year			
Sale & Hire Charges	33		3,17,584.00
Operations & Maintenance	34	1,95,040.00	18,99,617.00
Provisions & Write off	35		4,98,728.00
<b>Total Expenditure</b>		<b>28,22,401.00</b>	<b>1,66,50,840.47</b>
Surplus\ Deficit before adjustment of prior period items and Depreciation		9,58,253.00	-4604450.47
Less; Prior Period Items		--	-
Less: Prior Period adjustment of Depreciation		-	-
<b>NET SURPLUS\ DEFICIT</b>		<b>9,58,253.00</b>	<b>-4604450.47</b>

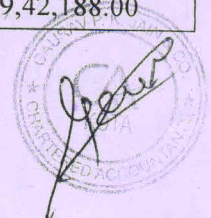
  
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Notes to Accounts and Accounting  
Policies

<b>Schedule forming part of Balance Sheet of Nagar Palika Kapren, Disst. Bundi As on 31.03.2015</b>		
	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>Schedule-1</b>		
MUNICIPAL (GENERAL) FUND	15,01,87,730.36	15,07,90,997.36
Opening balance	15,07,90,997.36	15,53,95,447.83
Add :- Addition during the year		
Less:- Deduction during the year	15,61,520.00	
Add: Excess of Income over Expenditure	9,58,253.00	-46,04,450.47
<b>Schedule-2</b>		
EARMARKED FUND		-4,69,071.00
Gratuity Fund	76,246.34	
General Provident Fund		
New Pension Fund	23,690.00	
Pension Fund	55,00,069.35	
<b>Schedule-3</b>		
RESERVE & SURPLUS		
Opening balance		
Add :- Addition during the Year		
Less :- Withdrawal during the Year		
<b>Schedule- 4</b>		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Central Government (HUDCO)	2,55,188.66	
Grant from St RUIDP		
Grant from State Govt.	1,992.00	2,11,98,060.00
Public Participation (Aid)	2,100.00	1,70,000.00
Special Grant for 4/13th Financial Commission	3,30,69,943.00	2,75,16,000.00
Special Grant for City Development	56,49,730.00	
Special Grant for Heritage Scheme		
Special Grant for Heritage Walk		
Sjsry Grants from State Government	13,38,764.55	29,42,188.00

  
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Grants from state government MP and MLA fund		1,36,144.00
Nirbandh yojna grant		1,20,000.00
Other grant	9,171.00	32,52,200.00
<b>Schedules forming part of Profit and Loss Account</b>		
<b>Nagar Palika Kapren, Disst. Bundi</b>		
<b>As on 31.03.2015</b>		
	<b>Current Year</b>	<b>Previous Year</b>
	<b>(Amount in Rs.)</b>	<b>(Amount in Rs.)</b>
Special Grant for Maintenance of Environment & Slum Area		
Special Grant for Natural Hazards		
Special Grant for Road and Gutters		
Special Grant for Swarna Jayanti Sahari Rojgar Sch.		
Special Grant from S.F.C.		
Urban Development Grant		
<b>Schedule- 5</b>		
<b>SECURED LOANS</b>		
State Government (From ADB through RUIDP)		
Secured Loan from RUIDP		
Loan from RUIDFCO		
Loan From HUDCO (Secured by GOVT. Guarantee )		
Loan Form RUIFDCO For JCTSL(Interest free loan)		
State Govt Securities	42,73,158.00	42,73,158.00
<b>Schedule- 6</b>		
<b>UNSECURED LOAN</b>		
Bank Of Rajasthan (Long Term Loan)		
Others		
<b>Schedule- 7</b>		
<b>SUNDRY DEPOSITS</b>		
Security & Amanat Payable	93,15,799.00	93,15,799.00
Security Deposit	26,85,567.00	
SD of Bairagi Tubevels Kapren	2,271.00	
SD of Ekdunt Enterprises Bhawanimandi	37,202.00	
SD of Hemraj Rathore contractor K.Patan	230.00	
SD of M/s Mansuri Con. Company Kapren	59,585.00	
SD of Rahul Swami & Party Con. K.Patan	634.00	

  
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SD of Seni Contractor kapren	1,13,400.00	
SD of Shri Radhika Con. Company kota	1,84,685.00	
SD of Ram laxman Mahavar Con. Arnetha	3,60,179.00	
EMD From Contractor	42,19,850.00	
<b>Schedule forming part of Balance Sheet of Nagar Palika Kapren, Disst. Bundi As on 31.03.2015</b>		
	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>Schedule- 8</b>		
<b>SUNDARY CREDITORS</b>		
Creditors For supplies		
Other Creditors	27,23,090.00	27,23,090.00
<b>Schedule- 9</b>		
<b>STATUTORY LIABILITIES</b>		
Income Tax (TDS) Payable		
Commercial Tax Payable	18,888.00	
Salary Payable		
Labour Cess Deduction		
Other Deduction	19,336.00	
Royalty Charges	12,592.00	
EPF		58,125.00
<b>Schedule- 10</b>		
<b>OTHER LIABILITIES</b>		
Payable to other Department agency Recoveries		12,12,627.06
Royalty Payable		
Flood Relief Fund		
Relief Fund		
Other	86,69,895.10	25,17,228.00
Other Deduction		
<b>Schedule- 11</b>		
<b>PROVISIONS</b>		
Audit fees Payable		
Electricity Expenses Payable		
Interest Payable		
Petrol/Diesel Payable		
Telephone Payable		

  
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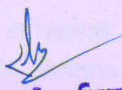


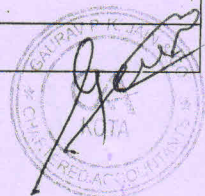
Water Payable		
For Expenses		1,20,976.00
P.F. Deduction and loan	34,61,554.80	

**Schedule forming part of Balance Sheet of  
Nagar Palika Kapren, Disst. Bundi  
As on 31.03.2015**


	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>Schedule- 12</b>		
<b>GROSS BLOCK</b>		
<b>Immovable Assets</b>		
Land	12,24,73,154.00	12,24,73,154.00
Office Building	1,29,77,811.00	1,29,77,811.00
Auditorium/Community Center		
Residential Building		
<b>Infrastructure Assets</b>		
Roads & Bridge	24,54,520.00	24,54,520.00
Sewerage & Drainage		
Others Fixed Assets	1,85,44,495.00	1,85,44,495.00
<b>Moveable Assets</b>		
Plant & Machinery		
Vehicles	14,28,207.00	14,28,207.00
Furniture & Fixture	65,816.00	65,816.00
Office Equipment		
Computers		
Social Assets	2,22,28,416.10	2,22,28,416.10
Live Stock		

<b>Schedule-13</b>		
<b>DEPRECIATION FUND</b>		
Opening Balance		
Add:- Depreciation provided during the year		
Less:- Depreciation for the previous year		

  
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<b>Schedule- 14</b>		
CAPITAL WORK IN PROGRESS		
Carcass Plant		
Cattle House		
<b>Schedule forming part of Balance Sheet of Nagar Palika Kapren, Disst. Bundi As on 31.03.2015</b>		
	<b>Current Year</b>	<b>Previous Year</b>
	<b>(Amount in Rs.)</b>	<b>(Amount in Rs.)</b>
Development Work Through SFC		
Development of 12th Finance Commission		
Development of 13th Finance Commission		
Flush Toilet		
Gardens		
Heritage Conservation		
Heritage Walk		
Public Toilet		
Resettlement JNNURM		
Roads		
<b>Schedule- 15</b>		
GENERAL FUND INVESTMENT		
P.D Account with Interest		
Non-Interest Bearing PD A/c		
R.U.D.F. Equity Contribution		
R.U.I.S. Equity Contribution		
Equity Contribution Of JCTSL		
Debentures & Bonds		1000.00
Other Investments		400119.00
<b>Schedule- 16</b>		
SPECIFIC FUND INVESTMENT		
Employee's GPF Accounts		
Gratuity P.D A/c		

  
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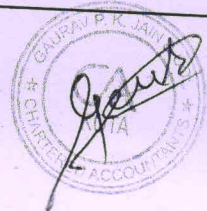


**Schedule forming part of Balance Sheet of  
Nagar Palika Kapren, Disst. Bundi**

**As on 31.03.2015**

	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>Schedule - 17</b>		
<b>INVENTORIES</b>		
Stores Central		
Fire		
Electricals		
Garage		
Stock others		
<b>Schedule- 18</b>		
<b>SUNDRY DEBTORS / RECEIVABLES</b>		
Debtors		
House Tax		48,432.00
Rent Receivables		
Lease		
Receivables From Govt.		
Urban development tax		
Less : Provision for Doubtful Recoveries		
<b>Schedule- 19</b>		
<b>CASH &amp; BANK BALANCES</b>		
Cash in Hand		
Head Office	60,596.10	2,013.10
Balances in FDR a/cs		
Deposits Control A/c		
Balances in Saving & Current a/cs		
Nationalized Banks	5,20,39,525.96	3,67,56,588.32


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**Schedule forming part of Balance Sheet of  
Nagar Palika Kapren, Disst. Bundi**

**As on 31.03.2015**

	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>Schedule- 20</b>		
<b>LOANS,ADVANCES &amp; DEPOSITS</b>		
Loans to Staff		
Building Loan		
Grain Loan		
Vehicle Loan		
Other Loan		2,86,555.00
Advance to Staff		
Advance to Contractors and Suppliers		
Advance to Others( State insurance & PF)		7,05,318.00
Bank of Raj Grain Loan ( For Staff)		
Deposits with Electricity Company		
Deposits with others department		6,26,330.00
Kalyan Nidhi		
Gratuity Payable		
Court deposits		
Tax collected at sources		
Accrued Interest		
Service Tax Recoverable		
Other Current Assets		68,78,747.00

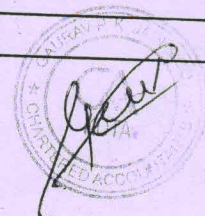
  
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**Schedule forming part of Profit and Loss Account of  
Nagar Palika Kapren, Disst. Bundi  
For the year ending on 31.03.2015**

	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>Schedule - 21</b>		
<b>INCOME FROM TAXES</b>		
House Tax		
Urban Development Tax	2,37,014.00	
Railway Yatra Kar		35,083.00
<b>Schedule - 22</b>		
<b>ASSIGNED COMPENSATION</b>		
Octroi Compensations		
Entertainment tax compensation		
Compensation From Misc. Heads		102,67,000.00
<b>Schedule - 23</b>		
<b>RENTAL INCOME FROM MUNICIPALE PROPERTIES</b>		
Income from Rent and Teh Bazari	3,55,895.00	
Rent from Civic Amenities		1,67,052.00
<b>Schedule - 24</b>		
<b>FEES AND USER CHARGES</b>		
Cattle House		
Copy Fees	34,177.00	
Fair Fees	95,690.00	
License Fees Construction and Development Work		
Income From Diff. By-Laws - Registration Charges	76,728.00	2,41,415.00
Fees for Certificate or Extract		57,304.00
Income From Diff. By-Laws-Development Charges		1,07,874.00
Regularization Fees	7,090.00	3,43,252.00
Income From Diff. By-Laws-Other Fees		4,600.00
Income From Diff. By-Laws-User Charges		6,350.00
Income From Diff. Act/Rules-User Charges		1,37,684.00
Service / Administrative Charges		8,600.00
Income From death animal	2,19,000.00	

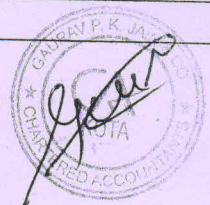
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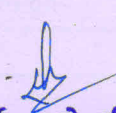
**Schedule forming part of Profit and Loss Account of  
Nagar Palika Kapren, Disst. Bundi  
For the year ending on 31.03.2015**

	Current Year (Amount in Rs.)	Previous Year (Amount in Rs.)
<b>Schedule - 25</b>		
<b>REVENUE GRANT, CONTRIBUTION, SUBSIDIES</b>		
Annual Aid by Govt.		
MP MLA Fund		
<b>Schedule - 26</b>		
<b>INCOME FROM CORP. ASSET/INVESTMENT</b>		
Receipt from Jaipur Development Authority for Sale of Land		
Interest on Corporation Investment	12,43,891.00	6,09,036.00
Sale of Manure		
<b>Schedule - 27</b>		
<b>MISCELLANEOUS INCOME</b>		
Sahari Jamabandi		
Income from Maintenance of Sewer		
Cleaning of Gutters		
Penalties		
Material Deduction		
Penalties under Different Act & Rules		
Municipal Deduction	35,298.00	
PG Amount from Contractor	9,15,200.00	
Others	4,92,634.00	
<b>Schedule -28</b>		
<b>OTHER INCOME</b>		
Income From Elections	7,700.00	57,140.00
Rashan Cards	1,670.00	
Other	58,667.00	
<b>Schedule -29</b>		
<b>ESTABLISHMENT EXP.</b>		
Corporator (Parishad) Allowance	3,43,315.00	

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<b>Schedules forming part of Profit and Loss Account</b>		
<b>Nagar Palika Kapren, Disst. Bundi</b>		
<b>For the year ending on 31.03.2015</b>		
	<b>Current Year</b>	<b>Previous Year</b>
	<b>(Amount in Rs.)</b>	<b>(Amount in Rs.)</b>
Leave Pension contribution		
Medical Expenses	10,250.00	
Salary and Other Payment		1,15,39,413.00
Travelling Reimbursement		
Benefits & Allowance	1,11,771.00	5,89,061.00
<b>Schedule -30</b>		
<b>GENERAL ADMINISTRATION EXP.</b>		
Advertisement Expenses	1,83,609.00	3,93,572.00
Audit fees		
Books and Newspaper	8,894.00	
Cleaning & Garbage Transportation on Contract		
Contingencies Expenses		
Vehicle Expenses	3,68,306.00	
Corporation Liabilities		
Court Expenses	19,100.00	
Dress		
Office maintenance		45,0571.00
Communication Expenses	64,001.00	51,588.00
Printing and Stationery	59,037.00	76,095.00
Travelling & Conveyance	57,296.00	2,64,872.00
Insurance	49,696.00	1,25,467.00
Electricity & Water Expenses	1,72,855.00	
Others		4,23,701.47

  
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**नगर पालिका कार्यालय**



**Schedules forming part of Profit and Loss Account  
Nagar Palika Kapren, Disst. Bundi  
For the year ending on 31.03.2015**

	<b>Current Year (Amount in Rs.)</b>	<b>Previous Year (Amount in Rs.)</b>
<b>Schedule- 31</b>		
<b>PUBLIC WORKS</b>		
Building Capacity Plant / Training		
Computerization for Kacchi Basti		
Construction of Sewer Lines		
Construction of Electricity Lines		
Development and Maintenance of Kacchi Basti		
Expenditure. On Bawari Jirnoudhar		
Expenses against aid for Roads & Gutter		
Maintenance of Road and Gutter		
Carcass Plant Development Work		
Expenses against MP, MLA Fund		
Other Construction Work		
Rehabilitation of Kachhi Basti		
Swarna Jayanti Rojgar Yojna Expenses		
Work against Public Participation		
<b>Schedule- 32</b>		
<b>MISCELLENOUS EXPENSES</b>		
Chara Dana Expenses		
Contingencies and Other Expenses		
Maintenance of Nigam Building		
Purchase of Electric Goods		
Purchase of Plant & seeds	1350.00	
Purchase of Tools		
Festival Expenses	8,81,951.00	
Other Expenses	2,95,930.00	20,571.00
<b>Schedule -33</b>		
<b>SALE &amp; HIRE CHARGES</b>		
Sale of products		3,17,584.00

  
 अधिकासी अधिकारी  
 नगर पालिका कापरेन





<b>Schedules forming part of Profit and Loss Account</b>			
<b>Nagar Palika Kapren, Disst. Bundi</b>			
<b>For the year ending on 31.03.2015</b>			
	<b>Current Year</b>		<b>Previous Year</b>
	<b>(Amount in Rs.)</b>		<b>(Amount in Rs.)</b>
<b>Schedule -34</b>			
<b>OPERATIONS &amp; MAINTENANCE</b>			
Repairs & maintenance -Infrastructure Assets	9,530.00		16,92,206.00
Repairs & maintenance - Vehicles	94,056.00		88,076.00
Other repair & maintenance expenses	91,454.00		1,19,335.00
<b>Schedule -35</b>			
<b>PROVISIONS &amp; WRITE OFF</b>			
Revenues written off			4,68,775.00
Miscellaneous Expense written off			29,953.00

**As per our Separate Report of even date attached**

**For Gaurav P.K. Jain & Company**

**(Chartered Accountants)**

**[CA Gaurav Jain]**

**(M.No 403367)**

**(Partner)**

श्री गुरवजी का अचकारो  
नगर पालिका कपरेन

**I. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31.03.2014**

**1) SIGNIFICANT ACCOUNTING POLICIES**

**a) Accounting Convention**

These accounts are drawn up on historical cost basis and have been prepared in accordance with generally accepted accounting principles and on cash basis of accounting.

**2) REVENUE RECOGNITION**

**a) Income is booked on receipt basis.**

**3) Transfer to Earmarked Funds**

Grants received during the year are booked directly in funds accounts and there expenses have been claimed from that grant.

**4) Fixed Assets/ Depreciation and amortization**

**a) Fixed Assets excluding land is stated at cost less depreciation.**

**b) Depreciation has not been claimed in books of accounts.**

**c) Physical verification of fixed assets has not been made and they are taken from the fixed assets register as maintained.**

**5) Provisions**

No specific provisions have been made for in the books of accounts.

**6) Past Year Balances**

Last year balances are taken from preceding years unaudited financial statements and are regrouped or rearranged as required for the finalization of accounts.

**7) Bank Reconciliation**

Balances of bank are taken from the cash book and are not reconciled from the balances of banks as the statements were not made available at the time of audit.

**8) Balances of SD, EMD and other deposits accounts**

Balances of SD, EMD and other security deposits accounts are subject to reconciliation from the various parties.

  
अविवाली अविवकारी  
चरिटेड अकौण्टन्ट्स

  
CHARTERED ACCOUNTANTS

**I. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31.03.2015**

**1) SIGNIFICANT ACCOUNTING POLICIES**

**a) Accounting Convention**

These accounts are drawn up on historical cost basis and have been prepared in accordance with generally accepted accounting principles and on cash basis of accounting.

**2) REVENUE RECOGNITION**

**a) Income is booked on receipt basis.**

**3) Transfer to Earmarked Funds**

Grants received during the year are booked directly in funds accounts and there expenses have been claimed from that grant.

**4) Fixed Assets/ Depreciation and amortization**

**a) Fixed Assets excluding land is stated at cost less depreciation.**

**b) Depreciation has not been claimed in books of accounts.**

**c) Physical verification of fixed assets has not been made and they are taken from the fixed assets register as maintained.**

**5) Provisions**

No specific provisions have been made for in the books of accounts.

**6) Past Year Balances**


Last year balances are taken from preceding years audited financial statements.

**7) Bank Reconciliation**

Balances of bank are taken from the cash book and are not reconciled from the balances of banks as the statements were not made available at the time of audit.

**8) Balances of SD, EMD and other deposits accounts**

Balances of SD, EMD and other security deposits accounts are subject to reconciliation from the various parties.

  
अबिकासो अबिकासी  
अभिलेख कलकत्ता

