



SRAM & CO.

Chartered Accountants

CA Mohit Jain

FRN : 008244C, MRN : 424619

INDEPENDENT AUDITOR'S REPORT

Executive Officer,
Nagar Parishad, Baran,
Disct. Baran, Rajasthan

We have audited the accompanying financial statements of Nagar Parishad Baran, which comprise the Balance Sheet as at March 31, 2017, the Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual subject to some qualifications given in annexure:

- In the case of the Balance Sheet, of the state of affairs of the Nagar Parishad Baran as at March 31, 2017.
- In the case of the Income and Expenditure Account, of the deficit for the year ended on that date; and



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Opp. Tvs Showroom, Jawahar Nagar,
Kota, Rajasthan-324005



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We further report that:

- A. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- B. In our opinion proper books of account as required by law have been kept by the Nagar Parishad Baran so far as appears from our examination of those books;
- C. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account subject to some qualifications;
- D. In our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual subject to some qualifications;

A statement on additional matters with qualifications is given in the annexure.

DATE: 20/04/2018

PLACE: KOTA



For SRAM & CO.
Chartered Accountants

Mohit Jain
CA MOHIT JAIN
Partner
Membership Number: 424619



SRAM & CO.

Chartered Accountants

CA Mohit Jain

FRN : 008244C, MRN : 424619

Annexure to the Audit Report

Additional matters to be reported by the financial statements auditor

1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;

Comment:

Municipality have recorded all the sums received and sums due.

2. Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;

Comment:

Municipality have recorded all the grants in a general head, all the payments have been deducted from that head. At the time of making UC they segregate expenses accordingly.

3. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;

Comment:

Municipality have created earmarked funds regarding employee's dues but that funds do not match with outstanding liabilities of respective employees.

4. Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;

Comment:

Municipality does not maintain proper records showing full particulars. Municipality is not maintaining any fixed assets register showing quantitative details and situation of fixed assets. They have never physically verified their assets.

5. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;

Comment:

Municipality have not any leasehold property.

6. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;



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Comment:

E.O. and local auditor have conducted physical verification of stores once in a year. We have not attended any physical verification that's why we are not able to give our opinion on procedure followed by municipality. They did not found any material discrepancy.

7. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;

Comment:

Loans or advances have been given by the Municipality are regular in nature.

8. Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services;

Comment:

Municipality is following proper internal control system for purchase of stores, fixed assets and services.

9. Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments thereof;

Comment:

Municipality is following proper internal control system for the contracting of works and projects.

10. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;

Comment:

Department is not paying statutory dues on time, huge amount is pending which have to be deposited on time.

11. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;

Comment:

No, during our audit we did not found any personal nature expenses charged to municipality's account.

12. Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;

Comment:

Municipality is maintaining adequate books and registers specified under RMAM and other applicable laws including bank reconciliation.

13. Whether the year-end and reconciliation procedures have been carried out;

Comment:

Yes, municipality is carried out year-end reconciliation procedures.



Other observations:

1. At the time of our audit we did not find fixed assets register which is violation of Accounting Standard 10 issued by ICAI. Municipality also not maintaining quantitative detail in any other mode. They should maintain separate fixed assets register showing quantitative details and situation of fixed assets.
2. At the time of our audit we found that municipality is charging depreciation of assets, purchased from grants received from government, from income generated by its own resources. Respective depreciation should be charge from respective grants.

DATE: 20/04/2018

PLACE: KOTA



For SRAM & CO.
Chartered Accountants

Mohit Jain
CA MOHIT JAIN
Partner

Membership Number: 424619

NAGAR PARISHAD, BARAN
BALANCE SHEET
AS ON 31/03/2017

LIABILITIES		Amount	ASSETS		Amount
310 General Municipal Fund		4,74,56,074.00	410 Fixed Assets		23,34,25,335.00
31010 Municipal fund	4,74,56,074.00		41010 Land	14,21,774.00	
320 Special Purpose Grant		28,90,47,714.00	41020 Building	5,12,75,873.00	
32020 SPG from State Government	28,90,47,714.00		41030 Road & Bridge	24,45,78,799.00	
350 Current Liabilities		2,03,58,689.00	41031 Footpath & Naliya	1,09,64,481.00	
35011 Sundry Creditors	-4,70,828.00		Public Lighting	3,85,83,944.00	
35020 Statutory Liabilities	20,64,541.00		Plant & Machinery	31,42,314.00	
35030 Other Liabilities	1,87,64,976.00		Other Fixed Assets	1,30,940.00	
312 Reserve Fund		18,44,49,168.00	Furniture & Fixtures	2,14,59,976.00	
31210 Capital Contribution	18,44,49,168.00		Vehicle	2,38,65,643.00	
340 Deposits		2,56,10,067.00	Office Equipment	47,39,958.00	
34010 Deposits from Contractors	93,29,052.00		Accumulated Depreciation	-16,67,38,367.00	
34020 Deposits for Income	1,62,81,015.00		450 Current Assets		19,89,25,274.00
Surplus (Excess Of Incm. over Exp.)			450 Cash & Bank		
Opening Balance	-		460 Advances		76,03,341.00
Current Year	-		460 advances, loan & Deposit	76,03,341.00	
			Investments		12,69,67,762.00
			General fund Investments	12,69,67,762.00	
TOTAL		56,69,21,712.00	TOTAL		56,69,21,712.00

For:- NAGAR PARISHAD, BARAN

E.O.

Place: Kota

Date: 20th April, 2018

For SRAM & Co.

Chartered Accountant

FRN 008244C



CA MOHIT JAIN (Partner)

M.R.N. 424619

271 Miscellaneous Expenses		180 Miscellaneous Income		2,66,350.00
27130	Other Misc. Exp.	1,24,743.00	18080 Audit Recovery	1,40,004.00
			18040 Other	1,26,346.00
272 Depreciation		4,00,25,268.00	Excess of Expenses over Income (LOSS)	2,00,53,358.00
27220	Depreciation on Building	48,75,516.00		
27230	Depreciation on Road & Bridge	2,39,13,991.00		
27235	Depreciation on Naliya & Others	10,79,952.00		
27240	Depreciation on Plant & Machinery	42,49,639.00		
27270	Depreciation on Furniture & Fixtures	1,94,043.00		
27280	Depreciation on Vehicle	32,39,698.00		
	Depreciation on Office Equipments	12,96,656.00		
	Depreciation on Other Fixed Assets	11,75,773.00		
TOTAL		17,14,01,651.00	TOTAL	17,14,01,651.00

For:- NAGAR PARISHAD, BARAN

E.O.

Place: Kota

Date: 20th April, 2018

For SRAM & Co.
Chartered Accountant
FRN 008244C



(Signature)
CA MOHIT JAIN (Partner)
M.R.N. 424619



SRAM & CO.

Chartered Accountants

CA Mohit Jain

FRN : 008244C, MRN : 424619

INDEPENDENT AUDITOR'S REPORT

Executive Officer,
Nagar Parishad, Baran,
Distt. Baran, Rajasthan

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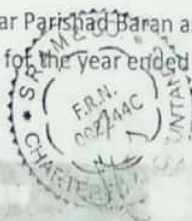
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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- In the case of the Income and Expenditure Account, of the deficit for the year ended on that date; and



Further report that:

- A. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- B. In our opinion proper books of account as required by law have been kept by the Nagar Parishad Baran so far as appears from our examination of those books;
- C. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account subject to some qualifications;
- D. In our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual subject to some qualifications;

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DATE: 20/04/2018

PLACE: KOTA



For SRAM & CO. Chartered Accountants

Mohit Jain
CA MOHIT JAIN
Partner
Membership Number: 424619



SRAM & CO.

Chartered Accountants

CA Mohit Jain

FRN : 008244C, MRN : 424619

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Comment:

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Comment:

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Comment:

Municipality does not maintain proper records showing full particulars. Municipality is not maintaining any fixed assets register showing quantitative details and situation of fixed assets. They have never physically verified their assets.

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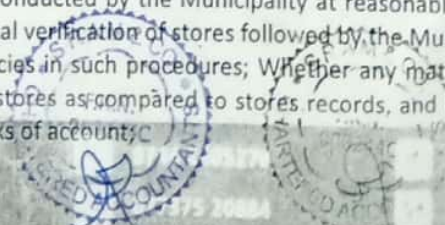
Comment:

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Comment:

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Comment:

Municipality is following proper internal control system for purchase of stores, fixed assets and services.

9. Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments thereof;

Comment:

Municipality is following proper internal control system for the contracting of works and projects.

10. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;

Comment:

Department is not paying statutory dues on time, huge amount is pending which have to be deposited on time.

11. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;

Comment:

No, during our audit we did not found any personal nature expenses charged to municipality's account.

12. Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;

Comment:

Municipality is maintaining adequate books and registers specified under RMAM and other applicable laws including bank reconciliation.

13. Whether the year-end and reconciliation procedures have been carried out;

Comment:

Yes, municipality is carried out year-end reconciliation procedures.



er observations:

1. At the time of our audit we did not found fixed assets register which is violation of Accounting Standard 10 issued by ICAI. Municipality also not maintaining quantative detail in any other mode. They should maintain separate fixed assets register showing quantative details and situation of fixed assets.
2. At the time of our audit we found that municipality is charging depreciation of assets, purchased from grants received from government, from income generated by its own resources. Respective depreciation should be charge from respective grants.

DATE: 20/04/2018
PLACE: KOTA



For SRAM & CO.
Chartered Accountants

Mohit Jain
CA MOHIT JAIN
Partner

Membership Number: 424619

NAGAR PARISHAD, BARAN
BALANCE SHEET
AS ON 31/03/2017

LIABILITIES	Amount		ASSETS		Amount
310 General Municipal Fund			410 Fixed Assets		
31010 Municipal fund	4,74,56,074.00		41010 Land	14,21,774.00	23,34,25,335.00
320 Special Purpose Grant			41020 Building	5,12,75,873.00	
32020 SPG from State Government	28,90,47,714.00		41030 Road & Bridge	24,45,78,799.00	
			41031 Footpath & Naliya	1,09,64,481.00	
350 Current Liabilities		2,03,58,689.00	Public Lighting	3,85,83,944.00	
35011 Sundry Creditors	-4,70,828.00		Plant & Machinery	31,42,314.00	
35020 Statutory Liabilities	20,64,541.00		Other Fixed Assets	1,30,940.00	
35030 Other Liabilities	1,87,64,976.00		Furniture & Fixtures	2,14,59,976.00	
			Vehicle	2,38,65,643.00	
312 Reserve Fund			Office Equipment	47,39,958.00	
31210 Capital Contribution	18,44,49,168.00		Accumulated Depreciation	-16,67,38,367.00	
340 Deposits		2,56,10,067.00	450 Current Assets		19,89,25,274.00
34010 Deposits from Contractors	93,29,052.00		450 Cash & Bank	19,89,25,274.00	
34020 Deposits for Income	1,62,81,015.00				
Surplus (Excess Of Incm. over Exp.)			460 Advances		76,03,341.00
Opening Balance			460 advances, loan & Deposit	76,03,341.00	
Current Year					
			Investments		
			General fund Investments	12,69,67,762.00	
TOTAL		56,69,21,712.00	TOTAL		56,69,21,712.00

For:- NAGAR PARISHAD, BARAN

For SRAM & Co.

Chartered Accountant

FRN 008244C

CA MOHIT JAIN (Partner)

N.R.N. 424619



E.O.

Place: Kota

Date: 20th April, 2018

NAGAR PARISHAD, BARAN
INCOME & EXPENDITURE STATEMENT
 01-04-2016 to 31-03-2017

Particulars	Amount	Particulars	Amount
210 Establishment Expenses		110 Tax Revenue	
21010 Salary Wages & Bonus	9,24,77,564.00	11007 Vehicle Tax	7,10,445.00
21020 Honorarium & fees to Management	16,88,666.00	11013 House Tax	-
		11001 Urban Development Tax	7,10,445.00
220 General Administrative Expenses	2,00,29,314.00	120 Special Revenue & Compensation	11,09,67,000.00
22010 Rent, Rates & Taxes	1,46,661.00	12020 Octroi Compensation	11,09,67,000.00
Electricity Exp.	7,00,292.00		
Water Exp.	70,642.00		
22012 Communication Expenses	1,23,530.00		
22020 Book & Periodicals	23,760.00		
22021 Printing & Stationary Expenses	5,92,394.00	130 Rental Income From Corp Assets	38,52,021.00
22030 Travelling & Conveyance Exp.	1,71,540.00	13010 Rent From Nagrik Suidha	13,33,261.00
22040 Insurance Exp	2,26,481.00	13040 Rent From Lease Land	11,92,240.00
Membership Fees & Contribution	18,000.00	13080 Misc Rentals	13,26,520.00
22050 Auditing Charges	3,51,000.00		
22051 Legal Expenses	1,95,680.00	140 Fees & Upbhokta Charges	87,50,490.00
22060 Advertisement & Publicity	12,77,420.00	14010 Suchikaran & Registration charges	7,000.00
22080 Other Administrative	2,30,788.00	Licence Fees	5,610.00
22052 Commercial & Other Fees	1,59,01,126.00	14012 Permission Fees	7,87,374.00
		14013 Certificate & Duplicate fee	2,31,597.00
		14014 Vikas Charges	2,90,350.00
230 Operational & Maintenance	1,30,99,397.00	14015 Regulation Fee	34,54,152.00
23020 Fuel & Energy	19,09,211.00	14020 Fine & penalties	65,920.00
23040 Bulk Purchase	1,62,376.00	14040 Misc. Fee	10,42,000.00
23050 Repair & Maintenance (Infra Assets)	28,88,377.00	Upbhokta Charge	3,08,993.00
23051 Repair & Maintenance (Public Facilities)	40,70,478.00	14070 Seva/Administration Fees	22,54,774.00
23052 Repair Maintenance (Building)	3,27,058.00	Property Transfer charge	3,02,720.00
23053 Repair & Maintenance (Vehicle)	9,44,561.00		
23059 Repaire & Maintenance (Others)	10,44,786.00	150 Sale & Transportation Charges	6,08,987.00
23080 Operational Exp (Garbage)	17,52,550.00	15010 Sale of Products	3,17,100.00
		15011 Sale of Forms & Formats	2,91,887.00
240 Interest & Financial Expenses	2,137.00	160 Revenue Grants, Contribution & Sahayata	2,03,55,399.00
24070 Bank Charges	2,137.00	16010 Revenue Grants	2,03,55,399.00
250 Festival Expenses	39,54,562.00	171 Income from corp. Asset / Investment	58,37,601.00
25030 Expenses on Function with Others	3,20,682.00	17110 Interest on S.B.B a/c	56,97,397.00
25020 Festival Expenses Office	36,33,880.00	17180 Interest in Comd.	1,40,204.00



271 Miscellaneous Expenses		180 Miscellaneous Income	
27130 Other Misc. Exp.	1,24,743.00	18080 Audit Recovery	1,40,004.00
		18040 Other	1,26,346.00
272 Depreciation		Excess of Expenses over Income (LOSS)	2,00,53,358.00
27220 Depreciation on Building	48,75,516.00		
27230 Depreciation on Road & Bridge	2,39,13,991.00		
27235 Depreciation on Naliya & Others	10,79,952.00		
27240 Depreciation on Plant & Machinery	42,49,639.00		
27270 Depreciation on Furniture & Fixtures	1,94,043.00		
27280 Depreciation on Vehicle	32,39,698.00		
Depreciation on Office Equipments	12,96,656.00		
Depreciation on Other Fixed Assets	11,75,773.00		
TOTAL	17,14,01,651.00	TOTAL	17,14,01,651.00

For:- NAGAR PARISHAD, BARAN

E.O.

Place: Kota

Date: 20th April, 2018



For SRAM & Co.

Chartered Accountant

FRN 008244C

CA MOHIT JAIN (Partner)

M.R.N. 424619

Nagar Parishad Baran

Post Baran

Dist Baran

Balance Sheet

1-Apr-2016 to 31-Mar-2017

Liabilities		as at 31-Mar-2017	Assets		as at 31-Mar-2017
Capital Account		25,82,41,276.44	Fixed Assets		23,34,25,335.00
Reserves & Surplus	<u>25,82,41,276.44</u>		410 Fixed Assets	40,01,63,702.00	
Loans (Liability)		31,46,57,781.28	411 Accumulated Losses	<u>(-16,67,38,367.00)</u>	
Unsecured Loans	<u>31,46,57,781.28</u>		Investments		
Current Liabilities		2,03,58,688.75	Current Assets		33,34,95,999.87
Sundry Creditors	<u>2,03,58,688.75</u>		Loans & Advances (Asset)	76,02,964.00	
			450 Cash & Bank Balance	<u>32,58,93,035.87</u>	
			Misc. Expenses (ASSET)		
			Suspense A/c		377.00
			Total Differance	<u>377.00</u>	
			Excess of Expenditure over Income		2,63,36,034.60
			Opening Balance	62,82,676.60	
			Current Period	<u>2,00,53,358.00</u>	
Total		59,32,57,746.47	Total		59,32,57,746.47

Heena Dahiya



Nagar Parishad Baran

Post Baran

Dist Baran

Income & Expenditure Statement

1-Apr-2016 to 31-Mar-2017

Particulars	1-Apr-2016 to 31-Mar-2017	Particulars	1-Apr-2016 to 31-Mar-2017
Direct Expenses	17,14,01,650.61	Direct Incomes	15,13,48,292.61
210 Establishment Expenses	9,41,66,230.00	110 Tax Revenue	7,10,445.00
220 Administrative Expenses	2,19,38,525.00	120 Specific Revenue & Compensations	11,09,67,000.00
230 Operational & Maintenance	1,11,90,186.00	130 Rental Income From Corp Assets	38,52,021.00
240 Interest & Financial Expenses	2,136.61	140 Fees & Upbhoktha Charges	87,50,490.00
250 Festival Expenses	39,54,562.00	150 Sale & Transportation Charges	6,08,987.00
271 Miscellaneous Expenses	1,24,743.00	160 Revenue Grants, Contribution & Sahayata	2,03,55,398.61
272 Depreciation	4,00,25,268.00	171 Accured Interest	58,37,601.00
		180 Other Incomes	2,66,350.00
		Excess of Expenditure over Income	2,00,53,358.00
Total	17,14,01,650.61	Total	17,14,01,650.61

Heena Dab



Nagar Parishad Baran

Post Baran

Dist Baran

Trial Balance

1-Apr-2016 to 31-Mar-2017

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Particulars	Closing Balance	
	Debit	Credit
Capital Account		25,82,41,276.44
Reserves & Surplus		25,82,41,276.44
Loans (Liability)		31,46,57,781.28
Unsecured Loans		31,46,57,781.28
Current Liabilities		2,03,58,688.75
Sundry Creditors		2,03,58,688.75
Fixed Assets	40,01,63,702.00	16,67,38,367.00
410 Fixed Assets	40,01,63,702.00	
411 Accumulated Losses		16,67,38,367.00
Current Assets	33,34,95,999.87	
Loans & Advances (Asset)	76,02,964.00	
450 Cash & Bank Balance	32,58,93,035.87	
Suspense A/c	377.00	
Total Difference		377.00
Direct Incomes		15,13,48,292.61
110 Tax Revenue		7,10,445.00
120 Specific Revenue & Compensations		11,09,67,000.00
130 Rental Income From Corp Assets		38,52,021.00
140 Fees & Upbhoktha Charges		87,50,490.00
150 Sale & Transportation Charges		6,08,987.00
160 Revenue Grants, Contribution & Sahayata		2,03,55,398.61
171 Accured Interest		58,37,601.00
180 Other Incomes		2,66,350.00
Direct Expenses	17,14,01,650.61	
210 Establishment Expenses	9,41,66,230.00	
220 Administrative Expenses	2,19,38,525.00	
230 Operational & Maintenance	1,11,90,186.00	
240 Interest & Financial Expenses	2,136.61	
250 Festival Expenses	39,54,562.00	
271 Miscellaneous Expenses	1,24,743.00	
272 Depreciation	4,00,25,268.00	
Profit & Loss A/c	62,82,676.60	
Grand Total	91,13,44,406.08	91,13,44,406.08

Neena Dahi

