

IMPLEMENTATION OF
ACCRUAL BASED DOUBLE ENTRY ACCOUNTING SYSTEM IN
NAGAR PALIKA PARISHAD BARAUT
DISTT. BAGPAT
YEAR END FINANCIAL STATEMENTS
AS ON 31ST MARCH, 2018

FIELD LEVEL CONSULTANT (FLC)
M/S MANOJ SACHDEVA & CO.
CHARTERED ACCOUNTANTS.

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1	14,87,12,469.50	13,68,08,118.29
3-11	Earmarked Funds	B-2	0.00	0.00
3-12	Reserves	B-3	30,88,81,947.00	33,36,66,642.00
	Total Reserves & Surplus		45,75,94,416.50	47,04,74,760.29
3-20	Grants, Contributions for specific purposes	B-4	10,46,32,231.28	5,25,69,766.28
	Loans			
3-30	Secured Loans	B-5	0.00	0.00
3-31	Unsecured Loans	B-6	0.00	0.00
	Total Loans		0.00	0.00
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	6,88,83,716.00	6,80,47,286.00
3-41	Deposit works	B-8	0.00	0.00
3-50	Other Liabilities (Sundry Creditors)	B-9	25,27,919.00	0.00
3-60	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		7,14,11,635.00	6,80,47,286.00
	TOTAL LIABILITIES		63,36,38,282.78	59,10,91,812.57
	ASSETS			
	Fixed Assets			
4-10	Gross Block	B-11	63,64,92,358.57	58,80,59,179.57
4-11	Less: Accumulated Depreciation		13,17,87,972.00	-6,70,92,379.00
	Net Block		50,47,04,386.57	52,09,66,800.57
4-12	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		50,47,04,386.57	52,09,66,800.57
	Investments			
4-20	Investment – General Fund	B-12	0.00	0.00
4-21	Investments – Other Funds	B-13	0.00	0.00
	Total Investments		0.00	0.00
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	0.00	0.00
4-31	Sundry Debtors(Receivables)	B-15	2,02,93,513.00	1,62,25,137.00
4-32	Less: (Accumulated prov.against debts)		0.00	0.00
4-40	Prepaid Expenses	B-16	0.00	0.00
4-50	Cash and Bank Balances	B-17	10,86,40,383.21	5,38,99,875.00
4-60	Loans, advances and deposits	B-18	0.00	0.00
4-61	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		12,89,33,896.21	7,01,25,012.00
4-70	Other Assets	B-19	0.00	0.00
4-80	Miscellaneous Exp.(to the extent not written off)	B-20	0.00	0.00
	TOTAL ASSETS		63,36,38,282.78	59,10,91,812.57
			0.00	0.00

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Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+ 4)	6	7 (5- 6)
310- 10	Municipal Fund	13,68,08,118.29	0.00	13,68,08,118.29	0.00	13,68,08,118.29
310- 90	Excess of Income Over Expenditure	0.00	1,19,04,351.21	1,19,04,351.21	0.00	1,19,04,351.21
	Total Municipal fund (310)	13,68,08,118.29	1,19,04,351.21	14,87,12,469.50	0.00	14,87,12,469.50

Schedule B- 2: Earmarked Funds**Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency Fund [Code No 311]**

Amount in Rs.

Particulars	Special Fund 1 (PREMIUM AMOUNT)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
Code No.							
(a) Opening Balance	0	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest/ Dividend earned on Special Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v) Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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Total (a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end - (a+ b)-(c)							
Grant Total of Special Funds							

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Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312- 10	Capital Contribution	33,36,66,642.00	3,99,10,898.00	37,35,77,540.00	6,46,95,593.00	30,88,81,947.00
312- 11	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312- 20	Borrowing	0.00	0.00	0.00	0.00	0.00
	Redemption Reserve					
312- 30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312- 40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312- 50	General Reserve	0.00	0.00	0.00	0.00	0.00
312- 60	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
Total Reserve funds		33,36,66,642.00	3,99,10,898.00	37,35,77,540.00	6,46,95,593.00	30,88,81,947.00

Schedule B- 4: Grants & Contribution for Specific Purposes [Code No 320] Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies (2 % Stamp Duty)	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others (M.L.A Fund)
Code No.							
(a) Opening Balance	1,60,47,395.00	1,95,08,427.28	51,27,433.00	0.00	0.00	0.00	1,18,86,511.00
(b) Additions to the Grants *							
(i) Grant received during the year	5,07,74,953.00	13,96,26,545.00	1,89,65,879.00	0.00	0.00	0.00	1,36,40,259.00
(ii) Interest/ Dividend earned on Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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(iv) Appreciation in Value
of Grant Investments

(v) Other addition (Specify
nature)

Total (b)	5,07,74,953.00	13,96,26,545.00	1,89,65,879.00	0.00	0.00	0.00	1,36,40,259.00
Total (a+ b)	6,68,22,348.00	15,91,34,972.28	2,40,93,312.00	0.00	0.00	0.00	2,55,26,770.00

(c) Payments out of funds

(i) Capital expenditure on

Fixed Assets*	1,58,60,462.00	2,38,73,695.00	0.00	0.00	0.00	0.00	1,76,741.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total.	1,58,60,462.00	2,38,73,695.00	0.00	0.00	0.00	0.00	1,76,741.00

(ii) Revenue Expenditure
on

Salary, Wages and allowances etc.	0.00		0	0.00	0.00	0.00	0.00
Rent	0.00	11,07,54,967.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	12,71,490.00		51,27,433.00	0.00	0.00	0.00	1,38,80,383.00
Sub-total	12,71,490.00	11,07,54,967.00	51,27,433.00	0.00	0.00	0.00	1,38,80,383.00

(iii) Other:

Loss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total (c) [i+ ii+ iii]

1,71,31,952.00	13,46,28,662.00	51,27,433.00	0.00	0.00	0.00	0.00	1,40,57,124.00
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Net balance at the year
end - (a+ b)-(c)

Total Grants &
Contribution for Specific
Purposes

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Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government	0.00	0.00
330-20	Loans from State government	0.00	0.00
330-30	Loans from Govt. bodies & Associations	0.00	0.00
330-40	Loans from international agencies	0.00	0.00
330-50	Loans from banks & other financial institutions	0.00	0.00
330-60	Other Term Loans	0.00	0.00
330-70	Bonds & debentures	0.00	0.00
330-80	Other Loans	0.00	0.00
Total Secured Loans		0.00	0.00

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government	0.00	0.00
331-20	Loans from State government	0.00	0.00
331-30	Loans from Govt. bodies & Associations	0.00	0.00
331-40	Loans from international agencies	0.00	0.00
331-50	Loans from banks & other financial institutions	0.00	0.00
331-60	Other Term Loans	0.00	0.00
331-70	Bonds & debentures	0.00	0.00
331-80	Other Loans	0.00	0.00
Total Un-Secured Loans		0.00	0.00

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Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	0.00	1,63,570.00
340-20	From Revenues	0.00	0.00
340-30	From staff	0.00	0.00
340-80	From Others/Shop	6,88,83,716.00	6,78,83,716.00
Total deposits received		6,88,83,716.00	6,80,47,286.00

Schedule B- 8: Deposits Works [Code No 341]

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation / expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
341- 10	Civil Works	0.00	0.00	0.00	0.00
341- 20	Electrical works	0.00	0.00	0.00	0.00
341- 80	Others	0.00	0.00	0.00	0.00
Total of deposit works		0.00	0.00	0.00	0.00

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Schedule B- 9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350- 10	Creditors	15,84,426.00	0.00
350- 11	Employee Liabilities	0.00	0.00
350- 12	Interest Accrued and Due	0.00	0.00
350- 20	Recoveries Payable	0.00	0.00
350- 30	Government Dues Payable	0.00	0.00
350- 40	Refunds Payable	0.00	0.00
350- 41	Advance Collection of Revenues	0.00	0.00
350- 80	Others	9,43,493.00	0.00
	Total Other liabilities (Sundry Creditors).	25,27,919.00	0.00

Schedule B- 10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360- 10	Provision for Expenses	0.00	0.00
360- 20	Provision for Interest	0.00	0.00
360- 30	Provision for Other Assets	0.00	0.00
	Total Provisions	0.00	0.00

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Schedule B- 11: Fixed Assets [Code No. 410 & 411]

Amount in Rs.

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions 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
410- 10	Land	35,00,645.00	0.00	0.00	35,00,645.00	0.00	0.00	0.00	0.00	35,00,645.00	35,00,645.00
410- 20	Buildings	9,01,31,065.00	27,68,639.00	0.00	9,28,99,704.00	26,00,542.00	26,21,013.00	0.00	52,21,555.00	8,76,78,149.00	8,75,30,523.00
	Infrastructure Assets										
410- 30	Roads and Bridges	32,40,12,196.00	4,02,91,848.00	0.00	36,43,04,044.00	4,70,64,264.00	4,54,03,484.00	0.00	9,24,67,748.00	27,18,36,296.00	27,69,47,932.00
410- 31	Sewerage and drainage	5,52,03,251.00	0.00	0.00	5,52,03,251.00	79,20,519.00	70,92,410.00	0.00	1,50,12,929.00	4,01,90,322.00	4,72,82,732.00
410- 32	Water ways : Lakes And Ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Water Works	6,83,65,151.00	25,39,056.00	0.00	7,09,04,207.00	32,70,422.00	33,61,987.00	0.00	66,32,409.00	6,42,71,798.00	6,50,94,729.00
	Distribution										
410- 33	Public Lighting	2,31,70,186.00	28,07,636.00	0.00	2,59,77,822.00	30,73,301.00	33,83,984.00	0.00	64,57,285.00	1,95,20,537.00	2,00,96,885.00
	Other assets										
410- 40	Plants & Machinery	1,71,71,635.57	0.00	0.00	1,71,71,635.57	24,61,893.00	22,06,461.00	0.00	46,68,354.00	1,25,03,281.57	1,47,09,742.57
410- 50	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410- 60	Office & other equipment	10,18,669.00	0.00	0.00	10,18,669.00	1,52,800.00	1,29,880.00	0.00	2,82,680.00	7,35,989.00	8,65,869.00
410- 70	Furniture, fixtures, fittings and electrical appliances	54,86,381.00	26,000.00	0.00	55,12,381.00	5,48,638.00	4,96,374.00	0.00	10,45,012.00	44,67,369.00	49,37,743.00
	Other fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410- 80	Total	58,80,59,179.57	4,84,33,179.00	0.00	63,64,92,358.57	6,70,92,379.00	6,46,95,593.00	0.00	13,17,87,972.00	50,47,04,386.57	52,09,66,800.57

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Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities			0.00	0.00
420-20	State Government Securities			0.00	0.00
420-30	Debentures and Bonds			0.00	0.00
420-40	Preference Shares			0.00	0.00
420-50	Equity Shares			0.00	0.00
420-60	Units of Mutual Funds			0.00	0.00
420-80	Other Investments			0.00	0.00
Total of Investments General Fund				0.00	0.00

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

Code No.	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities			0.00	0.00
421-20	State Government Securities			0.00	0.00
421-30	Debentures and Bonds			0.00	0.00
421-40	Preference Shares			0.00	0.00
421-50	Equity Shares			0.00	0.00
421-60	Units of Mutual Funds			0.00	0.00
421-80	Other Investments			0.00	0.00
Total of Investments Other Funds				0.00	0.00

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
430-10	Stores	0.00	0.00
430-20	Loose Tools	0.00	0.00
430-80	Others	0.00	0.00
Total Stock in hand		0.00	0.00

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Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	6
431- 10	Receivables for Property Taxes	88,50,724.00	0.00	88,50,724.00	70,16,920.00
	Less than 5 years *				
	More than 5 years*				
	Sub - total				
431- 91	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	88,50,724.00	0.00	88,50,724.00	70,16,920.00
431- 19	Receivable of Other Taxes	87,18,620.00	0.00	87,18,620.00	70,30,254.00
	Less than 3 years*				
	More than 3 years*				
431- 99	Sub- total				
	Less: State Government Cesses/ Levies in Taxes - Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	87,18,620.00	0.00	87,18,620.00	70,30,254.00
431- 20	Receivables of Cess Income		0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431- 30	Receivables for Fees and User Charges	27,24,169.00	0.00	27,24,169.00	21,77,963.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 40	Receivables from Other Sources	0.00	0.00	0.00	0.00
	Less than 3 years*				
	More than 3 years*				
	Sub - total				
431- 50	Receivables from Government	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	2,02,93,513.00	0.00	2,02,93,513.00	1,62,25,137.00

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Chartered Accountants

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Schedule B-16: Prepaid Expenses [Code No 440]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
440-10	Establishment	0.00	0.00
440-30	Administrative	0.00	0.00
440-20	Operations & Maintenance	0.00	0.00
Total Prepaid expenses		0.00	0.00

Schedule B-17 :Cash and Bank Balances [Code No 450]

Code No	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash	0.00	0.00
	Balance with Bank –		
	Municipal Funds		
450-21	Nationalised Banks		13,30,108.72
450-22	Other Scheduled Banks		0.00
450-23	Scheduled Co-operative Banks	40,08,151.93	0.00
450-24	Post Office		0.00
	Sub-total	40,08,151.93	13,30,108.72
450-41	Balance with Bank –		
	Special Funds		
450-42	Nationalised Banks	0.00	0.00
450-43	Other Scheduled Banks	0.00	0.00
450-44	Scheduled Co-operative	0.00	0.00
	Post Office	0.00	0.00
	Sub-total	0.00	0.00
	Balance with Bank –		
	Grant Funds		
450-61	Nationalised Banks		5,25,69,766.28
450-62	Other Scheduled Banks	10,46,32,231.28	0.00
450-63	Scheduled Co-operative		0.00
450-64	Post Office		0.00
	Sub-total	10,46,32,231.28	5,25,69,766.28
Total Cash and Bank balances		10,86,40,383.21	5,38,99,875.00

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NAGAR PALIKA - BARAUT
BANK RECONCILIATION STATEMENT
AS ON 31.3.2018
STATE BANK OF INDIA

PARTICULARS

BALANCE AS PER CASH BOOK

AMOUNT (Rs.)

2,45,75,643.07

Date Ch. No. Amount

ADD:-

06-02-2018	596529	88,000.00	
27-03-2018	596547	8,06,027.00	
27-03-2018	596559	3,30,854.00	
27-03-2018	596560	17,550.00	
27-03-2018	596562	65,050.00	
27-03-2018	596563	2,806.00	
27-03-2018	596564	7,342.00	
27-03-2018	596564	702.00	
27-03-2018	596566	10,230.00	
27-03-2018	596567	22,267.00	13,50,828.00

BALANCE AS PER PASS BOOK

2,59,26,470.07

25926470.07


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NAGAR PALIKA - BARAUT
BANK RECONCILIATION STATEMENT
AS ON 31.3.2018
JILA SAHKARI BANK LTD.

PARTICULARS

BALANCE AS PER CASH BOOK

AMOUNT (Rs.)

9,57,188.50

Date of Cheque

Ch. No.

Amount

ADD:-

AMT DR. IN CASH BOOK

27-03-2018		
27-03-2018	751920	52,750.00
27-03-2018	751921	2,53,136.00
27-03-2018	751922	7,304.00
27-03-2018	751923	4,819.00
27-03-2018	751924	2,667.00
27-03-2018	751925	5,42,335.00
27-03-2018	751926	23,745.00
27-03-2018	751927	13,476.00
27-03-2018	751928	8,134.00
27-03-2018	751929	5,937.00
27-03-2018	751930	16,859.00
		<u>9,31,162.00</u>

BALANCE AS PER PASS BOOK

18,88,350.50

1888350.50

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NAGAR PALIKA - BARAUT
BANK RECONCILIATION STATEMENT

AS ON 31.3.2018

PINJAB NATIONAL BANK (395)

PARTICULARS

AMOUNT (Rs.)

BALANCE AS PER CASH BOOK

7,41,948.60

Date of Cheque	Ch. No.	Amount
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ADD:- AMT DR. IN CASH BOOK

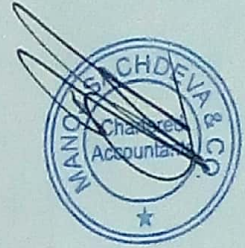
27-03-2018	368476	44,330.00
27-03-2018	368478	3,19,623.00
27-03-2018	368479	5,32,634.00
27-03-2018	368480	33,143.00
27-03-2018	368481	4,838.00
27-03-2018	368482	14,600.00
27-03-2018	911375	54,550.00
		<u>10,03,718.00</u>

BALANCE AS PER PASS BOOK

17,45,666.60

1745666.60

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Schedule B-18: Loans, advances and deposits [Code 460]

Code No	Particulars	Opening Balance at The beginning of the year (Rs.)	Paid during the current Year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	0.00	0.00	0.00	0.00
460-20	Employee Provident Fund	0.00	0.00	0.00	0.00
460-30	Loans to Others	0.00	0.00	0.00	0.00
460-40	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
460-50	Advance to Others	0.00	0.00	0.00	0.00
460-60	Deposit with External Agencies	0.00	0.00	0.00	0.00
460-80	Other Current Assets	0.00	0.00	0.00	0.00
	Sub -Total	0.00	0.00	0.00	0.00
461	- Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	0.00	0.00	0.00	0.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	Total Accumulated Provision	0.00	0.00

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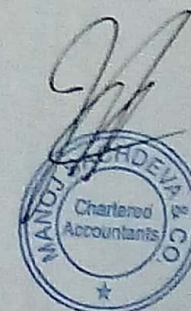
Schedule B-19: Other Assets [Code No 470]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
Total Other Assets		0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred	0.00	0.00
480-20	Discount on Issue of Loans	0.00	0.00
480-30	Deferred Revenue Expenses	0.00	0.00
480-90	Others	0.00	0.00
Total Miscellaneous expenditure.		0.00	0.00

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NAGAR PALIKA PARISHAD - BARAUT
Income and Expenditure Statement for the period from 1-4-2017 to 31-3-18

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
INCOME				
I-10	Tax Revenue			
I-20	Assigned Revenues & Compensation	I-1	1,07,33,980.00	1,14,30,185.00
I-30	Rental Income from Municipal Properties	I-2	0.00	0.00
I-40	Fees & User Charges	I-3	31,28,864.00	21,40,913.00
I-50	Sale & Hire Charges	I-4	23,83,347.00	14,25,057.00
I-60	Revenue Grants, Contributions & Subsidies	I-5	13,204.00	2,24,800.00
I-70	Income from Investments	I-6	18,69,12,125.00	15,33,46,234.00
I-71	Interest Earned	I-7	0.00	0.00
I-80	Other Income	I-8	19,24,486.36	18,82,332.00
		I-9	1,31,326.00	5,09,920.50
A	Total – INCOME		20,52,27,332.36	17,09,59,441.50
EXPENDITURE				
2-10	Establishment Expenses	I-10	7,75,78,363.00	6,27,09,558.00
2-20	Administrative Expenses	I-11	45,83,628.00	27,63,295.00
2-30	Operations & Maintenance	I-12	4,63,01,313.00	5,47,91,413.00
2-40	Interest & Finance Expenses	I-13	1,937.15	1,787.50
2-50	Programme Expenses	I-14	52,385.00	55,050.00
2-60	Revenue Grants, Contributions & subsidies	I-15	0.00	0.00
2-70	Provisions & Write off	I-16	0.00	0.00
2-71	Miscellaneous Expenses	I-17	1,09,762.00	2,61,741.00
2-72	Depreciation		6,46,95,593.00	6,70,92,379.00
B	Total – EXPENDITURE		19,33,22,981.15	18,76,75,223.50
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		1,19,04,351.21	-1,67,15,782.00
2-80	Add: Prior period Items (Net)	2-18	0.00	0.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		1,19,04,351.21	-1,67,15,782.00
2-90	Net balance being surplus/ deficit carriedover to Municipal Fund		1,19,04,351.21	-1,67,15,782.00

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MANOJ SACHDEVA AND CO.
Chartered Accountants

14-12-2018

ar Palika Parishad Baraut C.B.S AS ON 31-3-2018

NAGAR PALIKA PARISHAD - BARAUT
YEAR ENDING-31-3-2018

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	PreviousYear (Rs.)
1	2	3	4
110-01	Property tax		
110-02	Water tax	43,30,200.00	45,43,875.00
110-03	Sewerage Tax	63,54,500.00	68,26,250.00
110-04	Conservancy Tax	0.00	0.00
110-05	Lighting Tax	0.00	0.00
110-06	Education tax	0.00	0.00
110-07	Vehicle Tax	0.00	0.00
110-08	Tax on Animals	0.00	0.00
110-09	Electricity Tax	0.00	0.00
110-10	Professional Tax	0.00	0.00
110-11	Advertisement tax	0.00	0.00
110-12	Pilgrimage Tax	0.00	0.00
110-51	Octroi & Toll	0.00	0.00
110-52	Cess	0.00	0.00
110-80	Other taxes	0.00	0.00
	Cinema hall tax	49,280.00	0.00
		0.00	60,060.00

Sub-total 1,07,33,980.00 1,14,30,185.00

Less: -

110-90 Tax Remissions & Refund [Schedule 1-1 (a)] 0.00

Total tax revenue 1,07,33,980.00 1,14,30,185.00

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
	Property taxes	0.00	0.00
	Octroi and toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement tax	0.00	0.00
	Others	0.00	0.00
		0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

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MANOJ SACHDEVA AND CO.
Chartered Accountants

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Nagar Palika Parishad Baraut C.B.S AS ON 31-3-2018

Schedule I-2 : Assigned Revenues & Compensation [Code No 120]

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	0.00	0.00
120-20	Compensation in lieu of Taxes / duties	0.00	0.00
120-30	Compensations in lieu of Concessions	0.00	0.00
Total assigned revenues & compensation		0.00	0.00

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MANOJ SACHDEVA AND CO.
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Manoj Sachdeva Chartered Baraut C.B.S AS ON 31-3-2018

Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
130-10	Rent from Civic Amenities	0.00	27,000.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses	31,00,000.00	21,03,540.00
130-40	Rent from lease of lands	0.00	0.00
130-80	Other rents	0.00	0.00
	Sub-Total	28,864.00	10,373.00
	Less:	31,28,864.00	21,40,913.00
130-90	Rent Remission and Refunds	0.00	0.00
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	31,28,864.00	21,40,913.00

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14-12-2018

Nagar Palika Parishad Baraut C.B.S AS ON 31-3-2018

Schedule I-4 : Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise			
Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
		0.00	0.00
	Total income from fees & user charges – Function wise	0.00	0.00

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	0.00	0.00
140-11	Licensing Fees	2,35,228.00	2,22,398.00
140-12	Fees for Grant of Permit	0	0
140-13	Fees for Certificate or Extract	2,76,477.00	0.00
140-14	Development Charges	0.00	0.00
140-15	Regularization Fees	0.00	0.00
140-20	Penalties and Fines	7,490.00	47,691.00
140-40	Other Fees	5,98,067.00	3,70,468.00
	Road cutting charges	0.00	0.00
140-50	User Charges	0.00	0.00
140-60	Entry Fees	0.00	0.00
140-70	Service / Administrative Charges	2,55,500.00	0.00
140-80	Other Charges	10,10,585.00	7,84,500.00
	Sub-Total.	23,83,347.00	14,25,057.00
	Less:	0	
140-90	Rent Remission and Refunds	0.00	0.00
	Sub-total	23,83,347.00	14,25,057.00
	Total income from Fees & User Charges – Income head-wise		
		0.00	0.00
140 -50	User Charges Revenue from Hospitals		
		0.00	0.00

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14-12-2018

Nagar Palika Parishad Baraut C.B.S AS ON 31-3-2018

Schedule I-5 : Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body		
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	0.00	0.00
	Total Income from Sale & Hire charges – Function wise	0.00	0.00

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
150-10	Sale of Products	0.00	0.00
150-11	Sale of Forms & Publications	13,204.00	2,24,800.00
150-12	Sale of stores & scrap	0.00	0.00
150-30	Sale of Others	0.00	0.00
150-40	Hire Charges for Vehicles	0.00	0.00
150-41	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire charges – income head-wise	13,204.00	2,24,800.00

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Chartered Accountants

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Nagar Palika Parishad Baraut C.B.S AS ON 31-3-2018

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No 160]

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
160-10	Revenue Grant		
160-20	Re-imbursement of expenses	18,69,12,125.00	8,62,53,855.00
60-30	Contribution towards schemes	0.00	0.00
	Amortisation of caopital cont. in prop.	0.00	0.00
	To dep	0.00	6,70,92,379.00
	Total Revenue Grants, Contributions & Subsidies	18,69,12,125.00	15,33,46,234.00

Schedule I-7: Income from Investments – General Fund [Code No 170]

Code No 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
170-10	Interest on Investments	0.00	0.00
170-20	Dividend	0.00	0.00
170-30	Income from projects taken up on commercial basis	0.00	0.00
170-40	Profit in Sale of Investments	0.00	0.00
170-80	Others	0.00	0.00
	Total Income from Investments	0.00	0.00

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MANOJ SACHDEVA AND CO.
Chartered Accountants

14-12-2018

ON 31-3-2018

Schedule I-8: Interest Earned [Code No 171]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts		
171-20	Interest on Loans and advances to Employees	19,24,486.36	18,82,332.00
171-30	Interest on loans to others	0.00	0.00
171-80	Other Interest	0.00	0.00
		0.00	0.00
Total. – Interest Earned		19,24,486.36	18,82,332.00

Schedule I-9: Other Income [Code No180]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits	0.00	0.00
180-20	Insurance Claim Recovery	0.00	0.00
180-30	Profit on Disposal of Fixed asses	0.00	0.00
180-40	Recovery from Employees	0.00	0.00
180-50	Unclaimed Refund/ Liabilities	0.00	0.00
180-60	Excess Provisions written back	0.00	0.00
180-80	Miscellaneous Income	1,31,326.00	5,09,920.50
Total Other Income		1,31,326.00	5,09,920.50

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MANOJ SACHDEVA AND CO.
Chartered Accountants

14-12-2018

Nagar Palika Parishad Baraut C.B.S AS ON 31-3-2018

Schedule I-10: Establishment Expenses (code no 210)

Schedule I-10 (a): Establishment Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	Election	0.00	0.00
	Sewer department salary	0.00	0.00
	Hospital Department salary	0.00	0.00
	Pension	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	Total establishment expenses – Function wise	0.00	0.00

Schedule I-10 (b): Establishment Expenses – Head wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Salary Exps	7,73,29,076.00	6,17,05,174.00
	salary Arrear	36,074.00	9,573.00
	Other Allowance & Retirement Benefits	2,13,213.00	9,94,811.00
	Others	0.00	0.00
	Total establishment expenses – Head wise	7,75,78,363.00	6,27,09,558.00

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	0.00	0.00
220-11	Office maintenance	1,15,782.00	93,686.00
220-12	Communication Expenses	3,609.00	0.00
220-20	Books & Periodicals	0.00	0.00
220-21	Printing and Stationery	2,35,380.00	6,48,470.00
220-30	Travelling & Conveyance	1,19,784.00	46,000.00
220-40	Insurance	1,66,776.00	0.00
220-50	Audit Fees	12,30,000.00	11,16,000.00
220-51	Legal Expenses	74,998.00	1,40,951.00
220-52	Professional and other Fees	19,32,000.00	2,00,000.00
220-60	Advertisement and Publicity	5,92,767.00	5,18,188.00
220-61	Membership & subscriptions	0.00	0.00
	Education Expenses	0.00	0.00
220-80	Other Administrative Expenses	1,12,532.00	0.00
	Total administrative expenses – expense head wise	45,83,628.00	27,63,295.00

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per

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MANOJ SACHDEVA AND CO.
Chartered Accountants

14-12-2018

Schedule I-12: Operations and Maintenance [Code No 230]

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Municipal Body	0.00	0.00
	Administration	0.00	0.00
	Finance, Accounts, Audit	0.00	0.00
	PLA- SFC Expenses	0.00	0.00
	PLA- TFC Expenses	0.00	0.00
	Revolving Expenses	0.00	0.00
	Election	0.00	0.00
	Record Room	0.00	0.00
	Estate	0.00	0.00
	Stores & Purchase	0.00	0.00
	Workshop	0.00	0.00
	Census	0.00	0.00
	0.00	0.00
	Total Operations & Maintenance expenses – Function wise	0.00	0.00

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-10	Power & Fuel	26,47,563.00	26,61,005.00
230-20	Bulk Purchases	0.00	0.00
230-30	Consumption of Stores	0.00	0.00
230-40	Hire Charges	0.00	0.00
230-51	Repairs & maintenance –Infrastructure Assets	1,65,75,519.00	1,57,61,903.00
230-52	Repairs & maintenance – Civic Amenities	2,60,65,567.00	3,55,41,092.00
230-53	Repairs & maintenance – Buildings	2,26,045.00	94,000.00
		4,55,14,694.00	5,40,58,000.00

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
230-54	Repairs & maintenance – Vehicles	0.00	0.00
230-59	Repairs & maintenance – Others	7,86,619.00	7,33,413.00
230-80	Other operating & maintenance expenses	0.00	0.00
	Total operations & maintenance - expense head wise	4,63,01,313.00	5,47,91,413.00

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

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Schedule I-13: Interest & Finance Charges (Code No 240)

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
	2	3	4
240-10	Interest on Loans from Central Government	0.00	0.00
240-20	Interest on Loans from State Government	0.00	0.00
240-30	Interest on Loans from Government Bodies & associations	0.00	0.00
240-40	Interest on Loans from International Agencies	0.00	0.00
240-50	Interest on Loans from Banks & Other Financial Institutions	0.00	0.00
240-60	Other Interest	0.00	0.00
240-70	Bank Charges	1,937.15	1,787.50
240-80	Other Finance Expenses	0.00	0.00
	Water supply & Sewerage	0.00	0.00
	Total Interest & Finance Charges	1,937.15	1,787.50

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Schedule I-14: Programme Expenses [Code No 250]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
250-10	Election Expenses	0.00	0.00
250-20	Own Programmes	52,385.00	55,050.00
250-30	Share in Programmes of others	0.00	0.00
Total Programme Expenses \		52,385.00	55,050.00

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
260-10	Grants [give details]	0.00	0.00
260-20	Contributions [give details]	0.00	0.00
260-30	Subsidies [give details]	0.00	0.00
Total Revenue Grants, Contributions & Subsidies		0.00	0.00

Schedule I-16: Provisions & Write off [Code No 270]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	0.00	0.00
270-20	Provision for other Assets	0.00	0.00
270-30	Revenues written off	0.00	0.00
270-40	Assets written off	0.00	0.00
270-50	Miscellaneous Expense written off	0.00	0.00
Total Provisions & Write off		0.00	0.00

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets	0.00	0.00
271-20	Loss on disposal of Investments	0.00	0.00
271-80	Other Miscellaneous Expenses	1,09,762.00	2,61,741.00
Total Miscellaneous expenses		1,09,762.00	2,61,741.00

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Schedule I-18: Prior Period Items (Net) [Code No 280]

Code No	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other – Revenues	0.00	0.00
280-30	Recovery of revenues written off	0.00	0.00
280-40	Other income	0.00	0.00
	Sub – Total Income (a)	0.00	0.00
	Expenses	0.00	0.00
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues	0.00	0.00
280-80	Other Expenses	0.00	0.00
	Sub – Total Income (b)	0	0
	Total Prior Period (Net) (a-b) -.	0.00	0.00
		0.00	0.00

The various schedules to the Balance Sheet have been provided below:

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