

**DAVINDER K. MALHOTRA & CO.**

Chartered Accountants

PAN : AASPM2962K

GSTIN : 03AASPM2962K1ZB



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

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

**CHARTERED ACCOUNTANT'S REPORT ON INTERNAL AUDIT OF FINANCIAL STATEMENTS**

To

Executive Officer  
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, 2017 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.

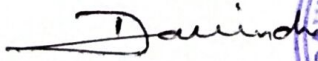
Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.

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

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

Place : Batala  
Date : 28-03-2018

For Davinder K. Malhotra & Co.  
Chartered Accountants  
FRN 000866N

  
Davinder Kumar  
Prop.  
M.No. 080446  
PAN : AASPM2962K



**MUNICIPAL COUNCIL, BATALA**  
**BALANCE SHEET AS ON 31-03-2017**

<u>LIABILITIES</u>	<u>AMOUNT Rs.</u>	<u>ASSETS</u>	<u>AMOUNT Rs.</u>
<b><u>CAPITAL FUND A/C</u></b> (As per Details)	1525230391.30	<b><u>FIXED ASSETS</u></b> (Detail Attached)	1529860492.00
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b> <b><u>SUNDRY CREDITORS</u></b> (List Attached)	8424000.00	<b><u>CURRENT ASSETS/LOAN/ADVANCES</u></b>	
<b><u>OTHER PAYABLES</u></b> (List Attached)	80273326.84	<b><u>Receivable A/c</u></b> (List Attached)	34089416.00
Pending Cheques Realisation (Issued) (Pending Adjustment)	6923835.00	<b><u>BANK BALANCE</u></b> (List Attached)	46146162.87
Income Direct Deposit in Bank (Pending Adjustment)	358359.00	Cheques presented not cleared in Bank (Pending Adjustment)	259453.00
		Bank Charges Pending adjustment (Pending Adjustment)	758.93
		Bank Attachments Recoverable (Pending Adjustment)	2897398.25
		Amount Recoverable (Pending Adjustment)	2404723.23
		Excess Paid By Bank (Pending Adjustment)	500.00
		Advance Deposits (Pending Adjustment)	5551007.86
Total Rs.	1621209912.14		1621209912.14

**AUDITOR'S REPORT**

As per our separate internal report of even date attached

FOR DAVINDER K. MALHOTRA & CO.  
CHARTERED ACCOUNTANTS

*Davinder Kumar*  
DAVINDER KUMAR  
(Prop.)



Place : BATALA  
Dated : 28-03-2018

FOR MUNICIPAL COUNCIL BATALA

*[Signature]*  
ACCOUNTS OFFICER

*[Signature]*  
EXECUTIVE OFFICER

**MUNICIPAL COUNCIL, BATALA**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2017**

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Advertisement Exp.	521605.00	By Advertisement Fee	652047.00
To Audit Fee	1849000.00	By Building Fee	7601620.00
To Retired Dues	17315836.00	By Bus Adda Fee	4034400.00
To Computer Repair Exp.	50940.00	By Excise Duty	26191465.00
To Depreciation	22998190.00	By Fire Cess	561576.00
To Sanitation Equipment Exp.	401803.00	By House Tax Fee	17269570.00
To PWSSB Share in Vat	28385500.00	By OPD Fee (Lady Hospital)	1209.00
To Electricity Exp.	11150808.00	By Licence Fee	373435.00
To Festival Celebration Exp.	15000.00	By Misc. Income	2911331.00
To Legal Fee	105800.00	By Octroi on Electricity	7475950.00
To Misc. Exp.	1228254.71	By Property Tax Fee	12025190.00
To Pension Contribution	25060649.00	By Pure Food Fee	2000.00
To Petrol & Diesel	1003978.00	By Rent Recd.	1268736.00
To Printing & Stationery Exp.	572832.00	By Sewerage Fee	638379.00
To Removal of Waste(Sanitation)	20332757.00	By Slaughter House Fee	15975.00
To Repair & Maint. (Street Light)	3333923.00	By Tehbazari Fee	475672.00
To Repair & Maint. (vehicles)	160736.00	By Rickshaw Licence Fee	56850.00
To Repair & Maint. (Road & Street)	19216572.00	By Vat Grant	156120510.00
To Repair & Maint. (Drain)	1833983.00	By Water Rates	598261.00
To Salary A/c	98403102.00	By Interest Recieved	3205473.75
To Solid Waste Management Exp.	2023358.00	By Net Loss being excess of Expenditure over Income	19439284.96
To Telephone Exp.	39532.00		
To Other Development Work	4914776.00		
<b>Total</b>	<b><u>260918934.71</u></b>	<b>Total</b>	<b><u>260918934.71</u></b>

**AUDITOR'S REPORT**

As per our separate internal report of even date attached

FOR DAVINDER K. MALHOTRA & CO. LHO TRA & CO.  
CHARTERED ACCOUNTANTS

DAVINDER KUMAR  
(Prop.)

Place : BATALA  
Dated : 28-03-2018



FOR MUNICIPAL COUNCIL BATALA

ACCOUNTS OFFICER

EXECUTIVE OFFICER