CA SHARWAN KUMAR KUMAWAT
B-6, Flat no. 64, Goyal Inter City
Near Sal Hospital, Drive in Roaad
AHMEDABAD – 380054
Cont: +91 76220 22818,Email: sbkumawat28@gmail.com

AUDITOR REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **Muncipal Corporation Board Sumerpur, Rajasthan-306902**, which comprise the **Balance Sheet** as at **March 31, 2014**, and the Income & 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 of the **Muncipal Corporation Board Sumerpur, Rajasthan-306902** 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 Municipality in accordance with the Rajasthan Municipal Account Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 Accountant 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 and error. In making those risk assessments, the auditor considers internal control relevant to the Municipality 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 Municipality internal control. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. 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 ***QUALIFIED AUDIT OPINION***.

Basis for Qualified Opinion

Opening Balances of accounts are unaudited balances.

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Municipality issue a cheque to party in CM Kambal Aabantan Yojana with chque No. 725666 of Rs. 1500/- but bank made payment wrongly to party of Rs. 725666/-. Municipality found this mistake in year 2015-16 and take necessary step to recover this amount.

Opinion

In our opinion, ***except*** for the effects of the matter described in the Basis for ***Qualified Opinion paragraph***, We report:-

1. That 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;
2. That the Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of account maintained;
3. In our opinion and to the best of our information and according to the explanations given to us, The said account give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual;
   i. In the case of the Balance Sheet, of the state of affairs of the Municipal Corporation Board Sumerpur as on 31.03.2014.
   ii. In the case of the Income & Expenditure, of the Surplus for the year ended on that date.

Place : Sumerpur

Date : 08-03-2016

In term of our report attached	Explained & Confirmation
FOR CA SHARWAN KUMAR KUMAWAT	**FOR AND ON BEHALF OF THE MUNCIPAL COORPORATION BOARD SUMERPUR**
Chartered Accountants	

Kumawat

CA Sharwan Kumar Kumawat

M.No. 168332

CA SHARWAN KUMAR KUMAWAT CHARTERED ACCOUNTANTS CA M.NO. 168332 AHMEDABAD

Mukesh Kumar (Executive Officer)

Babu Lal Dave (Asst Account Officer II)

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Additional matters to be reported by the financial statements auditor:-

1. In our opinion and according to the information and explanations given to us, all sums due to and received by the Municipality have been brought to account and have been appropriately classified.

2. In our opinion and according to the information and explanations given to us, all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out off such grants towards any dues of the Municipality whether such deductions have been properly accounted;

3. The Municipality has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets; A major portion of fixed assets have been physically verified by the management during the year. In our opinion, the frequency of verification of fixed assets by the management is not reasonable, having regards to the size of the Municipality and nature of its assets. No/any material discrepancy has been noticed between the books record and the assets physically verified.

4. None of the fixed assets of the Municipality have been revalued during the year.

5. In our opinion and according to the information and explanations given to us, the procedure for physical verification of stores followed by the management are not reasonable and adequate in relation to the size of the Municipality and the nature of its business. No material discrepancies have been noticed on physical verification of stores as compared to stores records.

6. In respect of loans and advances in the nature of loan given by the Municipality, the parties have generally repaid the principal amount and interest as per terms, wherever stipulated.

7. In respect of loans and advances in the nature of loan given by the Municipality, the employees have generally repaid the principal amount and interest as per terms, wherever stipulated.

8. The Municipality has adequate internal control procedure for the purchase of stores, fixed assets and services;

9. The Municipality has adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for;

10. The Municipality has been generally regular in depositing statutory dues including tax deducted at source payable to the government and PF with appropriate authorities.

11. The Municipality has been not regular in depositing Royalty & Labour tax deducted from payment made to contractor to appropriate authorities.

CA SHARWAN KUMAR KUMAWAT
M.NO: 168332
AHMEDABAD
CHARTERED ACCOUNTANTS

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12. On the basis of our examination of the books of account and the information and explanation given to us, there are no personal expenses of employees and officers which have been charged to the Municipality's accounts other than those incurred in term of contractual obligation or in accordance with generally accepted business practice.

13. The Municipality has maintained proper books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules.

14. Bank Reconciliation statements have been properly prepared by Management for all the bank accounts of the Municipality.

Place : Sumerpur

Date : 08-03-2016

In term of our report attached	Explained & Confirmation
FOR CA SHARWAN KUMAR KUMAWAT	**FOR AND ON BEHALF OF THE MUNCIPAL COORPORATION BOARD SUMERPUR**
Chartered Accountants	

Sharwan Kumawat

CA Sharwan Kumar Kumawat

M.No. 168332

CA SHARWAN KUMAR KUMAWAT CHARTERED ACCOUNTANTS M.NO: 168332 AHMEDABAD

Mukesh Kumar (Executive Officer)

Babu Lal Dave (Asst Account Officer II)

MUNCIPAL CORPORATION BOARD, SUMERPUR

RAJASTHAN - 306902

NOTES FORMING PART OF AUDIT REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2014

A. ACCOUNTING POLICIES

1. GENRAL

Accounting Policies not specifically referred to otherwise are consistent and in consonance with general accepted accounting policies. Accounting prepared on historical cost convention and on accounting principles, going concern.

2. SYSTEM OF ACCOUNTING

System of accounting employed by the Local Board is "Accrual Base Double Accounting Entry System".

3. INCOME & EXPENDITURES

Income & expenditures are recognized on accrual basis but some income & expenses recorded on cash basis.

B. OTHER NOTES ON ACCOUNTS

1. Opening balances of accounts are unaudited balances.
2. All assets in the Balance Sheet are at realizable value in the normal course of business as explained to us.
3. Fixed assets & Capital Work in Progress are stated at cost in the financial statements.
4. Depreciation on assets is provided on WDV method using the rates prescribed in Income Tax Act, 1956.
5. Fixed assets, inventories & stationeries item are valued, certified and physically verified by management.
6. In our opinion and according to the information and explanations given to us, Municipalities' has not maintained proper record of fixed assets in regarding, which need to be repair and disposed off as scrap during the year.
7. Some capital nature expenses need to be capitalized but Municipality treated as revenue nature and vice versa.
8. All outstanding balances are subject to confirmation
9. In respect of Schedule No. 2-2 Grants, Contribution for Specific purpose of Balance Sheet :-

   a. In our opinion and according to the information and explanations given to us, Capital Grant utilized by Municipality for the purpose of Capital Expenditure should be transfer to Fixed Assets A/c and for the purpose of Revenue Expenditure should be treated as Revenue Income, but Municipality doesn't create and recognized any Fixed Assets and Revenue Income.

b. In our opinion and according to the information and explanations given to us, other funds in this schedule which are showing positive balances, not utilised by Municipality as on Balance Sheet date.

c. In our opinion and according to the information and explanations given to us, other funds in this schedule which are showing negative balances, receivable from respective department as on Balance Sheet date.

a. There are no prior period or extra ordinary expenses debited to Profit & Loss account.

Place : Sumerpur
Date : 08-03-2016

In term of our report attached	Explained & Confirmation
FOR CA SHARWAN KUMAR KUMAWAT	**FOR AND ON BEHALF OF THE MUNCIPAL COORPORATION BOARD SUMERPUR**
Chartered Accountants	

Kumawat

CA Sharwan Kumar Kumawat
M.No. 168332

CA SHARWAN KUMAR KUMAWAT * CA M.NO 168332 AHMEDABAD CHARTERED ACCOUNTANTS

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL CORPORATION BOARD, SUMERPUR
RAJASTHAN

BALANCESHEET AS ON 31-03-2014

A/c Code	Particular	Schedule No.	C.Y 2013-14	P.Y 2012-13
	LIABILITIES			
	RESERVE AND SURPLUS			
310	Muncipal (Genral) Fund	2- 1	174220826	106592411
312	Reserves		0	0
			174220826	106592411
	GRANTS, CONTRIBUTION FOR SPECIFIC PUPRPOSE			
320	Grants, Contribution for specific purpose	2- 2	56909956	21456235
			56909956	21456235
	LOAN FUND			
331	Unsecured Loan	2- 3	25528551	26857800
			25528551	26857800
	CURRENT LIABILITIES AND PROVISION			
340	Deposites Received	2- 4	1958375	0
350	Other Liabilities (Sundry Creditiors)	2- 5	2859359	0
			4817734	0
	TOTAL LIABILITIES		**261477067**	**154906446**
	ASSETS			
	FIXED ASSETS	2- 6		
410	Gross Block		153372216	102873346
411	Less: Depriciation Block		14575887	0
	NET BLOCK		138796329	102873346
412	Capital Work in Progress	2- 7	1736290	0
			140532619	102873346
	INVESTMENTS			
420	Investments - Genral Fund		0	0
421	Investments - Other Fund		0	0
			0	0
	CURRENT ASSETS, LOANS & ADVANCES			
450	Cash & Bank Balances	2- 8	120797420	51918830
460	Loans, Advances and Deposites	2- 9	147028	114270
			120944448	52033100
470	Other Assets		0	0
480	Miscellanouse Expenditure to be Written Off		0	0
	TOTAL ASSESTS		**261477067**	**154906446**

Place : Sumerpur
Date : 08-03-2016

In term of our report attached
FOR CA SHARWAN KUMAR KUMAWAT
Chartered Accountants

Sharwan Kumawat

CA Sharwan Kumar Kumawat
M.No. 168332

CA SHARWAN KUMAR KUMAWAT CA M.NO: 168332 AHMEDABAD CHARTERED ACCOUNTANTS

Explained & Confirmation
FOR AND ON BEHALF OF THE MUNCIPAL COORPORATION BOARD SUMERPUR

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedules forming part of Balance Sheet as at 31st March, 2014

Schedule No. 2-1

310 **MUNCIPAL (GENRAL) FUND**

		A/C CODE	**310-10**	**310-20**
	Particular		**Muncipal Fund**	**Excess of Income & Expenditure**
	Opening Balance		106592411	0
Add:	Amount received during the year		**69968337**	69968337
	Total		176560748	69968337
Less:	Deduction duriing the year		2339922	**69968337**
	Closing Balance		**174220826**	**0**

Schedule No. 2-2

320 **UNSECURED LOAN**

A/C CODE	Particular		**C.Y** 31-03-2014	**P.Y** 31-03-2013
	CM BPL Yojana		4611266	0
	Finance Commission		34017011	
	IHSDP		17811588	
	SJSRY		970091	
	Contribution to RUDFCO		-500000	
		TOTAL	**56909956**	**0**

Schedule No. 2-3

331 **UNSECURED LOAN**

A/C CODE	Particular		**C.Y** 31-03-2014	**P.Y** 31-03-2013
331-80-01	Loan from RUIDP		25528551	0
		TOTAL	**25528551**	**0**

CA SHARWAN KUMAR KUMAWAT
M.NO: 408332
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL CORPORATION BOARD, SUMERPUR
RAJASTHAN

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED ON 31-03-2014

A/c Code	Particular	Schedule No.	C.Y 2013-14	P.Y 2012-13
	INCOME			
110	Tax Revenue	1- 1	189555	0
120	Assigned Revenues and Compensation	1- 2	81093000	0
130	Rental Income from Municipal Properties	1- 3	62620	0
140	Fees and User Charges	1- 4	92848277	0
150	Sales and Hire Charges	1- 5	18290823	0
160	Revenue Grant Contribution & Subsidy	1- 6	7892006	0
171	Interest Earned	1- 7	993740	0
180	Other Income	1- 8	3321572	0
(A)	**TOTAL INCOME**		**204691593**	**0**
	EXPENDITURE			
210	Establishment Expenses	1- 9	55995500	0
220	Administrative Expenses	1- 10	8577407	0
230	Operation and Maintenance Expenses	1- 11	49892330	0
240	Interest and Finance Charges	1- 12	2175404	0
250	Programme Expenses	1- 13	1765533	0
260	Revenue Grants, Contribution and Subsidies	1- 14	1739612	0
271	Miscellaneous Expenses	1- 15	1583	0
(B)	**TOTAL EXPENSES**		**120147369**	**0**
(C)	**Gross Surplus/(Deficit) of Income over Expenditure before Depriciation and Prior Period Item (A-B)**		**84544224**	**0**
270	Provision and Written Off		0	0
271	Miscellaneous Expenses		0	0
272	Depreciation during the year		14575887	0
(D)	**Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Item**		**69968337**	**0**
280	Prior Period Item		0	0
(E)	**Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Item**		**69968337**	**0**
290	Transfer to Reserve Funds		0	0
(F)	**Net Balance being Surplus/Deficit carried over to Muncipal Fund**		**69968337**	**0**

Place : Sumerpur
Date : 08-03-2016

In term of our report attached
FOR CA SHARWAN KUMAR KUMAWAT
Chartered Accountants

Kumawat

CA Sharwan Kumar Kumawat
M.No. 168332

SHARWAN KUMAR KUMAWAT CA M.NO: 168332 AHMEDABAD CHARTERED ACCOUNTANTS

Explained & Confirmation
FOR AND ON BEHALF OF THE MUNCIPAL COORPORATION BOARD SUMERPUR

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 2-4

340 **DEPOSITES RECEIVED**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
340-10	from Contractor		
340-10-01	EMD Received	1625596	0
340-10-02	Security Deposites Received	332779	0
	TOTAL	**1958375**	**0**

Schedule No. 2-5

340 **OTHER LIABILITIES (SUNDRY CREDITIORS)**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
350-30-01	TDS on Contractor	20699	0
350-30-02	Vat on Contractor	-37239	0
350-30-03	Labour Tax on Contractor	831760	0
350-30-04	Royalty	1484818	
350-30-05	Hold Payment	291756	
350-30-06	Barsati Pani	170000	
350-80-02	Dues related to Employee		
	PF Gratuity	16679	
	Home Loan Deduction from employee salary	86800	
	Insurance	9259	
	Loan & Advance	3300	
	Pension	-21444	
	RD Deduction from Salary	500	
	Vehicle Loan	2471	
	TOTAL	**2859359**	**0**

Schedule No. 2-7

412 **CAPITAL WORK IN PROGRESS**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
412-10-07	Rain Basera	1736290	
	TOTAL	**1736290**	

CA SHARWAN KUMAR KUMAWAT
CHARTERED ACCOUNTANTS
AHMEDABAD

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 2-8

450 **CASH AND BANK BALANCE**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
	Cash Balance		
	Cash Balance	95930	0
	Bank A/c		
	13th Finance Cash Book		
	BSUP A/c No. 251	12874347	0
	ICICI Bank A/c 1839	18520778	0
	CM BPL Aavasiy Yojna		
	CM BPL Aavasiy Yojna (SBBJ A/c 104)	250500	0
	CM BPL Aavasiy Yojna (SBI)	4360766	0
	General Cash Book		
	Bank of BARODA	10259544	0
	HDFC A/c 13	20295493	0
	M G Bank A/c 84	889218.6	0
	MG Bank Saving A/c	32780.23	0
	Pali Urban Co-Operative Bank	500000	0
	SBBJ Saving A/c	14394775.05	0
	State Bank of India	18161	0
	Tresury A/c	19301547.83	0
	IHSDP Cash Book		
	IHSDP SBI A/c 498	17978849	0
	IHSDP SBI A/c 11287390217	23359	0
	SJSRY Cash Book		
	SJSRY Induslnd Bank	135880	0
	SJSRY PD A/c	40000	0
	SJSRY Pali Urban Co-Operative Bank	284715	0
	SJSRY T-4722	540776	0
	TOTAL	**120797420**	**0**

Schedule No. 2-9

460 **Loans, Advances & Deposites**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
460-10-01	Advance/Loan to employee & Other	147028	
	TOTAL	**147028**	**0**

CA SHARWAN KUMAR KUMAWAT
CA
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CHARTERED ACCOUNTANTS

MUNCIPAL CORPORATION BOARD, SUMERPUR

410 **Fixed Assets** **Schedule No. 2-6**

A/C CODE	Particular	Rate	WDV As on 1.4.13	ADDITION More than 180days	ADDITION Less than 180 days	Total 31.3.14	DELETION during the year	NET BLOCK Total - Del.	DEP. for the year	WDV As on 31.3.14
	Immovable Assets									
410-10	Land									
410-10-01	Land, Building, Road & Other FA	10%	30024111	0	0	30024111	0	30024111	3002411	27021700
410-10-04	Garden	10%	3076951	252626	710563	4040140	0	4040140	368486	3671654
410-20	**Building**									
410-20-01	Office Building	10%	966371	0	1243458	2209829	0	2209829	158810	2051019
410-20-02	Town Hall	10%	0	20672	1094305	1114977	0	1114977	56782	1058195
	Infrastructure Assets									
410-30	Road and Bridge									
410-30-01	CC & Concreat Road	10%	0	6236883	13292447	19529330	0	19529330	1288311	18241019
410-30-02	Bitumen/Damar Road	10%	0	26796	2679250	2706046	0	2706046	136642	2569404
410-30-03	Other Construction	10%	39827135	2379007	1806848	44012990	0	44012990	4310957	39702033
410-32	Mal Jal Naliya/ Water Pipe									
410-32-01	Drainages & Crossing	10%	0	2155287	2089441	4244728	0	4244728	320001	3924727
410-32-02	Nal Koop	10%	0	139183	484214	623397	0	623397	38129	585268
410-32-03	Pipe Line & Other Equipment	10%	15458402	123843	41694	15623939	0	15623939	1560309	14063630
410-33	Public Lighting									
410-33-01	Electric line	15%	10589372	526013	1979371	13094756	0	13094756	1815761	11278995
	Movable Assets									
410-50	Vehical									
410-50-01	Other Vehicle	15%	748588	0	0	748588	0	748588	112288	636300
410-50-09	MultiCleen Equipment	15%	0	0	1915000	1915000	0	1915000	143625	1771375
410-60	Office & Other Equipment									
410-60-02	Computer & Printer	60%	51335	0	0	51335	0	51335	30801	20534
410-60-04	Photo Copy Machine	15%	0	0	19640	19640	0	19640	1473	18167
410-60-06	Water Cooler	15%	75761	0	0	75761	0	75761	11364	64397
410-70	Furniture, Fixtures & Electricity Equipment									
410-70-03	Chair, Table & Other Furniture	10%	0	42973	195851	238824	0	238824	14090	224734
410-70-04	Furniture	10%	1595911	0	56981	1652892	0	1652892	162440	1490452
410-70-06	Other Fixtures	10%	0	54866	0	54866	0	54866	5487	49379
410-80	Other Fixed Assets									
410-80-01	Other Assets	15%	0	2561610	7561445	10123055	0	10123055	951350	9171705
410-80-01	Public Toilate	10%	459409	0	808603	1268012	0	1268012	86371	1181641
	TOTAL		**102873346**	**14519759**	**35979111**	**153372216**	**0**	**153372216**	**14575887**	**138796329**

CA SHARWAN KUMAR KUMAWAT CHARTERED ACCOUNTANTS M.NO. 168332 AHMEDABAD

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedules forming part of Incmoe and Expenditure Statement for the year ended on 31st March, 2014

Schedule No. 1-1

110 **TAX REVENUE**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
110-13	House Tax		
110-13-01	- Resdential	85878	
110-80-01	- Nagriya Vikas Kar	103677	0
	SUB TOTAL	**189555**	**0**
Less			
110-14	Revenue Grants, Contribution and Subsidies	0	0
	TOTAL	**189555**	**0**

Schedule No. 1-2

120 **ASSIGNED REVENUES AND COMPENSATION**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
120-20	Compensation Fees140-30-01		
120-20-01	Octroi A/c	81093000	0
	TOTAL	**81093000**	**0**

Schedule No. 1-3

130 **RENTAL INCOME FROM MUNCIPAL PROPERTIES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
130-10	Rent from Civic Amenties		
130-10-01	Rent from Vivah Samaroh Place	30000	0
			0
130-20	Rent From Emp. Building		0
130-20-01	House Rent	32620	0
	TOTAL	**62620**	**0**

CA SHARWAN KUMAR KUMAWAT
M.NO. 168332
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 1-4

140 **FEES AND USER CHARGES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
140-10	Suchikaran & Registration		
140-10-01	Suchikaran & Registration	120316	0
140-11	Lecensing Fees		
140-11-06	Prevention of Food Adultration	6376	0
140-12	Fees for Grant of Permit		
140-12-01	Fees for Construction of Building	147159	0
140-12-02	Fees for Other(Application Form)	38690	0
140-12-07	Inspection Fees	317003	0
140-12-08	Nal Bijli Fees	277375	0
140-13	Fees for Certificate or Extract		
140-13-01	Photo Copy/Nakal Fees	4559	
140-13-02	Birth & Death Certificate Fees	2040	0
140-13-04	C Category Panjiyan	12000	0
140-13-05	Certificate	162016	
140-13-06	Duplicate Ration Card	39	
140-13-07	Marriage Certificate	19336	
140-13-08	Nakal Shakha	10087	
140-13-09	Surrender Fees(Raton Card)	50	0
140-14	Development Charges		
140-14-01	Development Charges	59680595	0
140-14-16	Patrkar kalyan Fund	27456	0
140-15	Regularisation Fees		
140-15-02	Permission	2032273	0
140-15-03	Kachhi Basti Niyaman Fees	21744854	0
140-15-04	Krishi Bhumi Niyman	29177	0
140-15-05	Any Prabhar (Other Charges)	16237	0
140-15-06	Bhumi Niyman	3449325	0
140-15-07	Compensation Fees	144200	0
140-20	Penalties & Fine		
140-20-01	Sasti (Penlties)	1845535	0
140-40	Other Fees		
140-40-01	Advertisement Revenue	128620	0
140-40-03	Sivrege Fees	66970	0
140-40-03	Amptiyar Fees	109551	0
140-40-08	Hastantaran Shulk	1731778	0
140-40-08	Namantaran Shulk	308180	0
140-50	User Charges		
140-50-05	Malba Shulk	150700	0
140-70	Service/Administrative Charges		
140-70-02	Road Cutting	265780	0
	TOTAL	**92848277**	**0**

KUMAR KUMAWAT
M.NO. 168332
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 1-5

150 SALES AND HIRE CHARGES

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
150-10	Sale of Product		
150-10-03	Sale of Land	153965	0
150-11	Sale of Form and Publication		
150-11-01	Sale of Tender Form	376875	0
150-40	Rent from Vehicle		
150-11-01	Fire/JCB Rent	14000	0
150-40	User Charges		
150-11-01	Lease Rashi	17745983	0
	TOTAL	**18290823**	**0**

Schedule No. 1-6

160 Revenue Contribution, Grant & Subsidy

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
160-10	Revenue Contribution		
160-10-01	MP MLA Fund	80000	0
160-10-02	Road Repair Grant	7811977	0
171-10-02	State Grant	29	0
	TOTAL	**7892006**	**0**

Schedule No. 1-7

171 INTEREST EARNED

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
171-10	Interest from Bank A/c		
171-10-01	Interest from Personal Deposites, SB & Other	993740	0
171-10-02	Interest from Saving Bank A/c	0	0
	TOTAL	**993740**	**0**

Schedule No. 1-8

180 Other Income

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
180-40	Recovery from Employee/others		
180-40-01	Recovery for Contractor	5322	0
180-40-02	Audit Recovery	61950	
180-80	Other Income		
180-80-01	Forfieted SD	2339922	
180-80-02	Other Income	151610	
180-80-03	Sundry Receipt	762768	
	TOTAL	**3321572**	**0**

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Schedule No. 1-9

210 **ESTABLISHMENT EXPENSES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
210-10	Salaries, Wages and Bonus		
210-10-01	Salaries, Wages and Bonus	45541523	
210-10-02	Salary Allowances	4348660	
210-10-04	Bonus Pay	6774	
210-20	Benefits and Allowances		
210-20-01	Medical Allowances	72388	0
210-20-02	Parshad Bhatta	433925	
210-20-03	Uniform Allowance to Employee	702037	0
210-40	Retirement Benefits		
210-40	Gratuity Paid on Retirement	4391488	0
210-40	PL Paid on Retirement Time	498705	0
	TOTAL	**55995500**	**0**

Schedule No. 1-10

220 **ADMINISTRATIVE EXPENSES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
220-12	Communication Expenses		
220-12-01	Telephone and Mobile Charges	121031	0
220-12-01	Postage Exp.	21380	0
220-20	Books & Magzine		
220-20-02	Newspaper Exp.	33573	0
220-21	Printing and Stationery		
220-21-01	Printing Expenses	147010	0
220-21-02	Staionery	160630	0
220-21-03	Computer Stationery	55707	0
220-30	Travelling and Conveyance		
220-30-01	Yatra Bhatta	141130	
220-30-02	Idhan Petrol	889916	0
220-40	Insurance & Vehicle Registration Fees		
220-40-01	Vehicle Insurance	116014	
220-51	Legal Expenses		
220-51-01	Lawyer Exp.	146700	0
220-51-01	Mukdama	16500	0
220-52	Professional and Other Fees		
220-52-03	Consultancy Fees	283704	0
220-60	Advertisement and Publicity		
220-60-01	Atithi Satkar	1840	
220-60-02	Advertisement Charges	3485726	0
220-80	Other Administrative Expenses		
220-61	Membership of CMAR & other	4000	0
220-80-01	Administrative Exp.	23530	0
220-80-02	Aaksmik Exp.	1600	0
220-80-02	Any Aaksmik Exp.	2572989	0
280-80-01	Aushdhi Finayel	354427	0
	TOTAL	**8577407**	**0**

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Schedule No. 1-11

230 **OPERATION AND MAINTENANCE EXPENSES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
230-10	Power and Fuel & Repair		
230-10-01	Power and Fuel & Repair - Garage	1031980	0
230-10-02	Power and Fuel & Repair - Fire	7264635	0
230-10-03	Power and Fuel & Repair - Office	48557	0
230-20	Electricity Purchase		
230-20-01	Electricity Purchase	767305	0
230-20-02	Water Exp.	21981	
230-50	Repair & Maintenance- Infrastructure Assets		
230-50	Parichalan and Sadhan	83300	0
230-50-01	Road and Bridge	20472737	0
230-50-01	Road Repairs	192168	0
230-50-03	Eelctricicty Maint.	439631	0
230-50-03	Other Repairs	636361	0
230-50-03	Pipe Line & Naaliya	2982021	0
412-10-01	Repair & Maintenance- Other	5569925	0
230-51	Repair & Maintenance- Civic Amenties		
230-51-01	Bag Narsary	1323000	0
230-51-08	Natural Disater	12750	0
230-52	Repair & Maintenance- Building		
230-52-03	Other Repairing Work	1207377	0
230-53	Repair & Maintenance- Vehical		
230-53-03	Repair Sandharan	3874	0
230-59	Repair & Maintenance- Others		
230-59-02	Electronic Item	280735	0
230-59-05	Any Assets	1284271	0
230-80	Other Operation & Maintenance Expenses		
230-80-01	Parichalan & Sandharan	243956	0
230-80-02	Wastage Scrap	4965157	0
230-80-02	Cleaning Exp.	419754	0
230-80-05	Other Exp.	640855	0
	TOTAL	**49892330**	**0**

Schedule No. 1-12

240 **INTEREST AND FINANCE CHARGES**

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
240-70	Bank Charges		
240-70-01	Bank Charges	61	
240-70-02	Intrest on Loan from RUDFCO	2175343	0
	TOTAL	**2175404**	**0**

CA SHARWAN KUMAR KUMAWAT
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Schedule No. 1-13

250 PROGRAMME EXPENSES

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
250-20	Own Programme Expenses		
250-20-01	Own Programme Expenses	1755633	0
250-20-02	Social Responsibility	9900	0
	TOTAL	**1765533**	**0**

Schedule No. 1-14

260 EXP. AGAINST REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
260	Contribution Exp.		
412-10-03	Exp. Against MP MLA Fund	1155200	0
412-10-06	Janganna	224840	0
412-10-08	Jansahbhagi Yojna	359572	0
	TOTAL	**1739612**	**0**

Schedule No. 1-15

271 SUNDRIES EXPENSES

A/C CODE	Particular	C.Y 31-03-2014	P.Y 31-03-2013
271-30	Other Sundries Exp.		
271-30-01	Sundry Exp.	1583	0
	TOTAL	**1583**	**0**

SHRAWAN KUMAR KUMAWAT
68332
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MUNICIPAL BOARD SUMERPUR

Bank Reconciliation Statement (2013-14)

Serial No.	Bank A/c/PD/FDR with	Bank A/c No.	Reconciliation Date of Statement	Balance as on Reconciliation		Difference	Reson of Difference
				Balance as per Bank Statement	Balance as per Cash Book		
1	SBBJ	51086240104	3/31/2014	15453928	14394775	1059153	Seprate reconciliation statement is prepared
2	BANK OF BARODA	35270200000297	3/31/2014	10259544	10259544	0	
3	PD(SJSRY)	4722	3/31/2014	40000	40000	0	Statement N.A.
4	INDUSLND BANK	200124505510	3/31/2014	135880	135880	0	
5	HDFC BANK	22611450000013	3/31/2014	20295493	20295493	0	
6	MARWAR GRAMIN BANK	11098015161	3/31/2014	889218	889218	0	
7	MARWAR GRAMIN(SAVING A/C)	11073015400	3/31/2014	32780	32780	0	Statement N.A.
8	STATE BANK OF INDIA	N.A.	3/31/2014	18161	18161	0	Statement N.A.
9	ICICI BANK(13th Finance)	31501001839	3/31/2014	18520778	18520778	0	
10	ICICI BANK(BSUP)	80101000251	3/31/2014	12874347	12874347	0	
11	SBI(IHSDP)	32517671498	3/31/2014	18187396	17978849	208547	Various Cheque issued in Muncipality in during the year but some cheque not presented by party or some cheuq presented by party in bank in next F.Y.
12	SBI(CM BPL) BANK	32899129003	3/31/2014	6290678	4360766	1929912	Int. directly credit by bank - 46462 and other diff.due to cheque issue by Muncipal board but not present by cheque reciver in bank.
13	SBI(IHSDP)	11287390217	3/31/2014	23359	23359	0	Statement N.A.
14	CM BPL AAVAS YOJNA(SBJJ)	104	3/31/2014	250500	250500	0	

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MUNCIPAL CORPORATION BOARD SUMERPUR

Bank Reconciliation Statement (2013-2014)

STATE BANK BIKANER & JAIPUR A/C(51086240104)

	Particular			Amount
	Balance as per Bank Statement as on 31-3-2014			**15453928**
Less:-	Cash depositeed in bank but entered in cashbook in next F.Y (W.N 1)			-1300470
Add:-	bank charged directly diducted by bank but not entered in cash book			
		2.5.13	755	
		18.10.13	250	
		27.6.13	110	1115
Add:-	Excess payment made to party as per W.N 2			506911
Less:-	Chq issued to party of Rs 1500 * 880 person but chq presented in bank only by 812 person (880-812=68*1500)			-102000
	Bal. as per Reconcilation statement as on 31-03-2014			14559484
	Bal. as per cash book as on 31-03-2014			14394775
	diff.			**164709**

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Cash depositeed in bank but entered in cashbook in next F.Y W.N 1

DEPOSITES IN BANK DATE	RECORDED IN CASH BOOK DATE	AMOUNT
3/7/2014	5/26/2014	36300
3/28/2014	5/5/2014	472170
3/28/2014	5/5/2014	792000
	TOTAL	1300470

Difference in Cash Book and Bank Book (Excess Payment list) W.N 2

DATE	CHAQUE NO.	CASH BOOK	BANK	AMOUNT
3/31/2016	889584	152916	0	-152916
5/28/2016	622769	1000	0	-1000
9/6/2016	726269	38998	0	-38998
9/6/2016	726112	28928	0	-28928
9/6/2016	726172	37062	0	-37062
9/17/2016	726186	2000	0	-2000
9/17/2016	726187	2000	0	-2000
1/6/2016	726085	3859	0	-3859
2/7/2016	889287	5000	0	-5000
8/23/2016	726104	828757	828797	40
8/26/2016	726101	38435	37228	-1207
5/27/2016	622705	0	34950	34950
7/2/2016	682887	0	1936	1936
7/5/2016	682882	0	2000	2000
7/15/2016	725666	1500	725666	723666
8/1/2016	683284	0	700	700
9/19/2016	722548	0	779	779
9/19/2016	622547	0	250	250
10/11/2016	683173	0	3000	3000
7/1/2016	682893	49092	59092	10000
4/22/2016	622607	17820	18000	180
10/14/2016	795680	39440	39840	400
10/29/2016	795739	2200	2220	20
12/3/2016	795944	683304	684304	1000
2/6/2016	889278	47520	48480	960
			diff.	506911

MUNCIPAL BOARD SUMERPUR

Bank Reconcillation Statement
For the year ended on 31-03-2014

IHSDP SBI A/C NO. 32517671498

Particulars				**Amount**
Opening balance as per books of account of bank a/c			1.4.13	7355140.00
Opening balance as per bank statement of bank a/c			1.4.13	9377738.00
Difference in Opening Balance				-2022598.00
Closing balance as per books of account of bank a/c			31.3.14	17978849.00
Closing balance as per bank statement of bank a/c			31.3.14	18187396.00
Difference in Closing Balance				-208547.00
Reason:-				
Bank charges not reorded in Books of A/c (1120+640+1000)				2760.00
Various Cheque by Muncipality in IHSDP Scheme but not presented by party in bank				211307.00
				214067.00
Chq not found in Bank Statement	24.12.13	624551	27000	
	29.7.1	368728	27000	54000.00
various Chq not found in Bank Statement				154547.00
				208547.00

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IHSDP SBI A/C NO. 32517671498

Entered in books of account in fy 2012-13 but present in bank in fy 2013-14

4/2/2013	368540	27000		
	42	31500		
	26	27000		
	50	1000000		
	51	275000		
	52	631		
	45	11229		
	25	31500		
	33	27000		
	475	27000		
	532	27000		
	41	31500		
	534	27000		
	528	27000		
	531	27000		
	481	27000		
	527	27000		
	447	27000		
	538	27000		
	368423	153333		
	368480	9053		
Bank Charges		1120		
		640		
		1000		
		1867746		1867746
			Interest (~~13-14 but recorded in 14-5~~) 12-13 but .. 13-14)	171107

MUNICIPAL BOARD SUMERPUR

Bank Reconciliation Statement (2013-2014)

STATE BANK OF INDIA A/C NO.(32899129003)

PARTICULAR	AMOUNT(RS.)
Bal as per cash book	4360766
Bal as per bank book	6290678
Diff.	1929912
Less:- Interest directly credited by bank but in cash book entered in next F.Y.	46462
Diff.	1863450

Difference due to cheque issued by muncipality but not present by cheque receiver in bank	1863450

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MUNCIAPL BOARD SUMERPUR

BANK RECONCILLATION STATEMENT

For the Year ended on 31.3.2014

BANK OF BARODA SUMERPUR A/C NO.

	Particulars	Amount
opening balance as per books of account of bank a/c. AS ON 3.7.2013		10000000
LESS:	opening balance as per bank statement of bank a/c.	10000000
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	10259544
LESS:	Closing balance as per bank statement of bank a/c.	10259544
	Difference in Closing Balance	0

STATE BANK OF INDIA (IHSDP)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	9377738
LESS:	opening balance as per bank statement of bank a/c.	9377738
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	17978849
LESS:	Closing balance as per bank statement of bank a/c.	18187396
	Difference in Closing Balance	208547

REASON . Cheque issued in C. Y. but Entered in Next F.Y.

INDUSLND BANK

AS ON 16.1.2014

	Particulars	Amount
	opening balance as per books of account of bank a/c.	269607
LESS:	opening balance as per bank statement of bank a/c.	269607
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	135880
LESS:	Closing balance as per bank statement of bank a/c.	135880
	Difference in Closing Balance	0

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HDFC BANK SUMERPUR

	Particulars	Amount
	opening balance as per books of account of bank a/c.	10000000
Less:	opening balance as per bank statement of bank a/c.	10000000
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	20295493
LESS:	Closing balance as per bank statement of bank a/c.	20295493
	Difference in Closing Balance	0

MARWAR GRAMIN BANK

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	889218
LESS:	Closing balance as per bank statement of bank a/c.	889218
	Difference in Closing Balance	0

MARWAR GRAMIN SAVING BANK

	Particulars	Amount
	opening balance as per books of account of bank a/c.	32780
LESS:	opening balance as per bank statement of bank a/c.	32780
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	32780
LESS:	Closing balance as per bank statement of bank a/c.	32780
	Difference in Closing Balance	0

STATE BANK OF INDIA

	Particulars	Amount
	opening balance as per books of account of bank a/c.	18161
LESS:	opening balance as per bank statement of bank a/c.	18161
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	18161
LESS:	Closing balance as per bank statement of bank a/c.	18161
	Difference in Closing Balance	0

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ICICI BANK A/c (1839)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	1251966
LESS:	opening balance as per bank statement of bank a/c.	1251966
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	18520778
LESS:	Closing balance as per bank statement of bank a/c.	18520778
	Difference in Closing Balance	0

ICICI BANK A/C (BSUP)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	1852000
LESS:	opening balance as per bank statement of bank a/c.	1855966
	Difference in opening Balance	-3966
	Closing balance as per books of account of bank a/c.	12874347
LESS:	Closing balance as per bank statement of bank a/c.	12874347
	Difference in Closing Balance	0

RES. Diff in opening bal. int. credited by bank entered in cash book on 31/3/2014 Amount 3966

PALI URBAN CO.BANK

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	500000
LESS:	Closing balance as per bank statement of bank a/c.	500000
	Difference in Closing Balance	0

SBI (CM BPL AAVASIY YOJANA)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	4360766
LESS:	Closing balance as per bank statement of bank a/c.	4360766
	Difference in Closing Balance	0

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URBAN PALI CO-OP BANK (SJSRY)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	284715
LESS:	Closing balance as per bank statement of bank a/c.	284715
	Difference in Closing Balance	0

PD (SJSRY)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	40000
LESS:	Closing balance as per bank statement of bank a/c.	40000
	Difference in Closing Balance	0

SBI IHSDP (0217)

	Particulars	Amount
	opening balance as per books of account of bank a/c.	0
LESS:	opening balance as per bank statement of bank a/c.	0
	Difference in opening Balance	0
	Closing balance as per books of account of bank a/c.	23359
LESS:	Closing balance as per bank statement of bank a/c.	23359
	Difference in Closing Balance	0

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