**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, 2015**, 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***

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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/ in the FY 2013-14-. Municipality found this mistake in the 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 31.03.2015.
   ii. In the case of the Income & Expenditure, of the Surplus for the year ended on that date.

Place : Sumerpur

Date : 11-03-2016

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

Shrdy Kumawat

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

**CA Sharwan Kumar Kumawat**
M.No. 168332

**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 except minor differences.

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

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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 : 11-03-2016

| In term of our report attached | Explained & Confirmation |
|---|---|
| **FOR CA SHARWAN KUMAR KUMAWAT**<br>Chartered Accountants | **FOR AND ON BEHALF OF THE MUNCIPAL CORPORATION BOARD SUMERPUR** |

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

**CA Sharwan Kumar Kumawat**
M.No. 168332

**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 31.03.2015**

## 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 : 11-03-2016

| In term of our report attached | Explained & Confirmation |
| --- | --- |
| **FOR CA SHARWAN KUMAR KUMAWAT**<br>Chartered Accountants | **FOR AND ON BEHALF OF THE MUNCIPAL CORPORATION BOARD SUMERPUR** |

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

**CA Sharwan Kumar Kumawat**
M.No. 168332

**Mukesh Kumar**
(Executive Officer)

**Babu Lal Dave**
(Asst Account Officer II)

**MUNCIPAL CORPORATION BOARD, SUMERPUR**
RAJASTHAN

**BALANCESHEET AS ON 31-03-2015**

| A/c Code | Particular | Schedule No. | C.Y 2014-15 | P.Y 2013-14 |
|---|---|---|---|---|
| | **LIABILITIES** | | | |
| | RESERVE AND SURPLUS | | | |
| 310 | Muncipal (Genral) Fund | 2- 1 | 159422529 | 174220826 |
| 312 | Reserves | | 0 | 0 |
| | | | 159422529 | 174220826 |
| | GRANTS, CONTRIBUTION FOR SPECIFIC PUPRPOSE | | | |
| 320 | Grants, Contribution for specific purpose | 2- 2 | 70217386 | 56909956 |
| | | | 70217386 | 56909956 |
| | LOAN FUND | | | |
| 331 | Unsecured Loan | 2- 3 | 24086016 | 25528551 |
| | | | 24086016 | 25528551 |
| | CURRENT LIABILITIES AND PROVISION | | | |
| 340 | Deposites Received | 2- 4 | 346143 | 1958375 |
| 350 | Other Liabilities (Sundry Creditiors) | 2- 5 | 5213162 | 2859359 |
| | | | 5559305 | 4817734 |
| | **TOTAL LIABILITIES** | | **259285236** | **261477067** |
| | **ASSETS** | | | |
| | FIXED ASSETS | 2- 6 | | |
| 410 | Gross Block | | 192695579 | 153372216 |
| 411 | Less: Depriciation Block | | 20054633 | 14575887 |
| | **NET BLOCK** | | 172640946 | 138796329 |
| 412 | Capital Work in Progress | 2- 7 | 3524165 | 1736290 |
| | | | 176165111 | 140532619 |
| | 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 | 82990801 | 120797420 |
| 460 | Loans, Advances and Deposites | 2- 9 | 129324 | 147028 |
| | | | 83120125 | 120944447.7 |
| 470 | Other Assets | | 0 | 0 |
| 480 | Miscellanouse Expenditure to be Written Off | | 0 | 0 |
| | **TOTAL ASSESTS** | | **259285236** | **261477067** |

Place : Sumerpur
Date : 11-03-2016

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

Sharwan Kumawat

CA Sharwan Kumar Kumawat
M.No. 168332

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

**Mukesh Kumar**
(Executive Officer)

**Babu Lal Dave**
(Asst Account Officer II)

**MUNCIPAL CORPORATION BOARD, SUMERPUR**
RAJASTHAN

# INCOME AND EXPENDITURE STATEMENT
**FOR THE YEAR ENDED ON 31-03-2015**

| A/c Code | Particular | Schedule No. | C.Y 2014-15 | P.Y 2013-14 |
|---|---|---|---|---|
| | **INCOME** | | | |
| 110 | Tax Revenue | 1- 1 | 343694 | 189555 |
| 120 | Assigned Revenues and Compensation | 1- 2 | 89202000 | 81093000 |
| 130 | Rental Income from Municipal Properties | 1- 3 | 91978 | 62620 |
| 140 | Fees and User Charges | 1- 4 | 18720248 | 92848277 |
| 150 | Sales and Hire Charges | 1- 5 | 4283597 | 18290823 |
| 160 | Revenue Grant Contribution & Subsidy | 1- 6 | 0 | 7892006 |
| 171 | Interest Earned | 1- 7 | 1005929 | 993740 |
| 180 | Other Income | 1- 8 | 1311614 | 3321572 |
| (A) | **TOTAL INCOME** | | **114959060** | **204691593** |
| | **EXPENDITURE** | | | |
| 210 | Establishment Expenses | 1- 9 | 62688517 | 55995500 |
| 220 | Administrative Expenses | 1- 10 | 7515558 | 8577407 |
| 230 | Operation and Maintenance Expenses | 1- 11 | 35802787 | 49892330 |
| 240 | Interest and Finance Charges | 1- 12 | 2062240 | 2175404 |
| 250 | Programme Expenses | 1- 13 | 1834122 | 1765533 |
| 260 | Revenue Grants, Contribution and Subsidies | 1- 14 | 0 | 1739612 |
| 271 | Miscellaneous Expenses | 1- 15 | 50000 | 1583 |
| (B) | **TOTAL EXPENSES** | | **109953224** | **120147369** |
| (C) | **Gross Surplus/(Deficit) of Income over Expenditure before Depriciation and Prior Period Item (A-B)** | | **5005836** | **84544224** |
| 270 | Provision and Written Off | | 0 | 0 |
| 271 | Miscellaneous Expenses | | 0 | 0 |
| 272 | Depreciation during the year | | 20054633 | 14575887 |
| (D) | **Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Item** | | **-15048797** | **69968337** |
| 280 | Prior Period Item | | 0 | 0 |
| (E) | **Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Item** | | **-15048797** | **69968337** |
| 290 | Transfer to Reserve Funds | | 0 | 0 |
| (F) | **Net Balance being Surplus/Deficit carried over to Muncipal Fund** | | **-15048797** | **69968337** |

Place : Sumerpur
Date : 11-03-2016

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

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

**CA Sharwan Kumar Kumawat**
M.No. 168332

Explained & Confirmation
**FOR AND ON BEHALF OF THE MUNCIPAL CORPORATION 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, 2015

**Schedule No. 2-1**

310 **MUNCIPAL (GENRAL) FUND**

| | | | A/C CODE | 310-10 | 310-20 |
|---|---|---|---|---|---|
| | Particular | | | Muncipal Fund | Excess of Income & Expenditure |
| | Opening Balance | | | 174220826 | 0 |
| Add: | CM BPL Yojana re-t/f to General Cash Book | | | 250500 | |
| Add: | Amount received during the year | | | **-15048797** | -15048797 |
| | Total | | | 159422529 | -15048797 |
| Less: | Deduction duriing the year | | | 0 | **-15048797** |
| | Closing Balance | | | **159422529** | **0** |

**Schedule No. 2-2**

320 **GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSE**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| | CM BPL Yojana | 4161342 | 4611266 |
| | Finance Commission | 58090502 | 34017011 |
| | IHSDP | 6849723 | 17811588 |
| | SJSRY | 1615819 | 970091 |
| | Contribution to RUDFCO | -500000 | -500000 |
| | **TOTAL** | **70217386** | **56909956** |

**Schedule No. 2-3**

331 **UNSECURED LOAN**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| 331-80-01 | Loan from RUIDP | 24086016 | 25528551 |
| | **TOTAL** | **24086016** | **25528551** |

CA SHRAWAN KUMAR KUMAWAT
M.NO. 158332
AHMEDABAD
CHARTERED ACCOUNTANTS

## MUNCIPAL CORPORATION BOARD, SUMERPUR

**Schedule No. 2-4**

340 **DEPOSITES RECEIVED**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **340-10** | from Contractor | | |
| 340-10-01 | EMD Received | 2438828 | 1625596 |
| 340-10-02 | Security Deposites Received | -2092685 | 332779 |
| | **TOTAL** | **346143** | **1958375** |

**Schedule No. 2-5**

340 **OTHER LIABILITIES (SUNDRY CREDITIORS)**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| 350-30-01 | TDS on Contractor | -80732 | 20699 |
| 350-30-02 | Vat on Contractor | -172561 | -37239 |
| 350-30-03 | Labour Tax on Contractor | 1612898 | 831760 |
| 350-30-04 | Royalty | 2892875 | 1484818 |
| 350-30-05 | Hold Payment | 291756 | 291756 |
| 350-30-06 | Barsati Pani | 770000 | 170000 |
| 350-80-02 | Dues related to Employee | | |
| | PF Gratuity | -18921 | 16679 |
| | Home Loan Deduction from employee salary | 220802 | 86800 |
| | Insurance | -885 | 9259 |
| | Loan & Advance | -19448 | 3300 |
| | Pension | -279460 | -21444 |
| | RD Deduction from Salary | 500 | 500 |
| | Vehicle Loan | -3662 | 2471 |
| | **TOTAL** | **5213162** | **2859359** |

**Schedule No. 2-7**

412 **CAPITAL WORK IN PROGRESS**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| 412-10-07 | Rain Basera | 2655323 | 1736290 |
| | Bhamashah Yojana | 11932 | 0 |
| | Nirbandh Yojana | 856910 | 0 |
| | **TOTAL** | **3524165** | **1736290** |

CA SHRAWAN KUMAR KUMAWAT
M.No. 405332
AHMEDABAD
CHARTERED ACCOUNTANTS

## MUNCIPAL CORPORATION BOARD, SUMERPUR

410 **Fixed Assets**

Schedule No. 2-6

| A/C CODE | Particular | Rate | WDV As on 1.4.14 | ADDITION More than 180days | ADDITION Less than 180 days | Total 31.3.15 | DELETION during the year | NET BLOCK Total - Del. | DEP. for the year | WDV As on 31.3.15 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Immovable Assets** | | | | | | | | | |
| 410-10 | Land | | | | | | | | | |
| 410-10-01 | Land, Building, Road & Other FA | 10% | 27021700 | 0 | 0 | 27021700 | 0 | 27021700 | 2702170 | 24319530 |
| 410-10-04 | Garden | 10% | 3671654 | 1386945 | 603422 | 5662021 | 0 | 5662021 | 536031 | 5125990 |
| 410-20 | **Building** | | | | | | | | | |
| 410-20-01 | Office Building | 10% | 2051019 | 493149 | 699492 | 3243660 | 0 | 3243660 | 289391 | 2954269 |
| 410-20-02 | Town Hall | 10% | 1058195 | 2536479 | 1352667 | 4947341 | 0 | 4947341 | 427101 | 4520240 |
| | **Infrastructure Assets** | | | | | | | | | |
| 410-30 | Road and Bridge | | | | | | | | | |
| 410-30-01 | CC & Concreat Road | 10% | 18241019 | 8551667 | 2833292 | 29625978 | 0 | 29625978 | 2820933 | 26805045 |
| 410-30-02 | Bitumen/Damar Road | 10% | 2569404 | 5536760 | 1419871 | 9526035 | 0 | 9526035 | 881610 | 8644425 |
| 410-30-03 | Other Construction | 10% | 39702033 | 1351665 | 2859397 | 43913095 | 0 | 43913095 | 4248340 | 39664755 |
| 410-32 | Mal Jal Nallya/ Water Pipe | | | | | | | | | |
| 410-32-01 | Drainages & Crossing | 10% | 3924727 | 4009525 | 2148166 | 10082418 | 0 | 10082418 | 900834 | 9181585 |
| 410-32-02 | Nal Koop | 10% | 585268 | 370304 | 805523 | 1761095 | 0 | 1761095 | 135833 | 1625262 |
| 410-32-03 | Pipe Line & Other Equipment | 10% | 14063630 | 883126 | 441667 | 15388423 | 0 | 15388423 | 1516759 | 13871664 |
| 410-33 | Public Lighting | | | | | | | | | |
| 410-33-01 | Electric line | 15% | 11278995 | 0 | 0 | 11278995 | 0 | 11278995 | 1691849 | 9587146 |
| | Lamp Post | 15% | 0 | 644767 | 2294918 | 2939685 | 0 | 2939685 | 268834 | 2670851 |
| | **Movable Assets** | | | | | | | | | |
| 410-50 | Vehical | | | | | | | | | |
| 410-50-01 | Other Vehicle | 15% | 636300 | 0 | 0 | 636300 | 0 | 636300 | 95445 | 540855 |
| 410-50-09 | MultiCleen Equipment | 15% | 1771375 | 0 | 0 | 1771375 | 0 | 1771375 | 265706 | 1505669 |
| 410-60 | Office & Other Equipment | | | | | | | | | |
| 410-60-02 | Computer & Printer | 60% | 20534 | 361799 | 0 | 382333 | 0 | 382333 | 229400 | 152933 |
| 410-60-04 | Photo Copy Machine | 15% | 18167 | 0 | 0 | 18167 | 0 | 18167 | 2725 | 15442 |
| 410-60-06 | Water Cooler | 15% | 64397 | 0 | 0 | 64397 | 0 | 64397 | 9660 | 54737 |
| 410-60-07 | Other Equipment | 15% | 0 | 28500 | 11435 | 39935 | 0 | 39935 | 5133 | 34802 |
| 410-70 | Furniture, Fixtures & Electricity Equipment | | | | | | | | | |
| 410-70-03 | Chair, Table & Other Furniture | 10% | 224734 | 59764 | 195360 | 479858 | 0 | 479858 | 38218 | 441640 |
| 410-70-04 | Furniture | 10% | 1490452 | 183023 | 422456 | 2095931 | 0 | 2095931 | 188470 | 1907461 |
| 410-70-06 | Other Fixtures | 10% | 49379 | 127742 | 1320560 | 1497681 | 0 | 1497681 | 83740 | 1413941 |
| | Electric Fitting | 15% | 0 | 2280639 | 1757876 | 4038515 | 0 | 4038515 | 473937 | 3564578 |
| 410-80 | Other Fixed Assets | | | | | | | | | |
| 410-80-01 | Other Assets | 15% | 9171705 | 3999339 | 1532928 | 14703972 | 0 | 14703972 | 2090626 | 12613346 |
| 410-80-01 | Public Toilate | 10% | 1181642 | 279468 | 115559 | 1576669 | 0 | 1576669 | 151889 | 1424780 |
| | **TOTAL** | | **138796329** | **33084661** | **20814589** | **192695579** | **0** | **192695579** | **20054633** | **172640946** |

## MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 2-8

450 **CASH AND BANK BALANCE**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| | **Cash Balance** | | |
| | Cash Balance | 45337 | 95930 |
| | **13th Finance Cash Book** | | |
| | BSUP A/c No. 251 | 3774347 | 12874347 |
| | ICICI Bank A/c 1839 | 18520778 | 18520778 |
| | **CM BPL Aavasiy Yojna** | | |
| | CM BPL Aavasiy Yojna ( SBBJ A/c 104) | 0 | 250500 |
| | CM BPL Aavasiy Yojna ( SBI ) | 4161342 | 4360766 |
| | **General Cash Book** | | |
| | Bank of BARODA | 526772 | 10259544 |
| | HDFC A/c 13 | 14311030 | 20295493 |
| | M G Bank A/c 84 | 889219 | 889218.6 |
| | MG Bank Saving A/c | 32780 | 32780.23 |
| | Pali Urban Co-Operative Bank | 786910 | 500000 |
| | SBBJ Saving A/c | 2034175 | 14394775.05 |
| | State Bank of India | 18161 | 18161 |
| | Kotak Mahindra Bank A/c 76707 | 9185909 | 0 |
| | Union Bank of India | 3132633 | 0 |
| | Tresury A/c | 17160876 | 19301547.83 |
| | **IHSDP Cash Book** | | |
| | IHSDP SBI A/c 498 | 4513594 | 17978849 |
| | IHSDP SBI A/c 11287390217 | 23359 | 23359 |
| | IHSDP Kotak M.Bank A/c 74115388122 | 2513390 | 0 |
| | **SJSRY Cash Book** | | |
| | SJSRY IndusInd Bank | 137788 | 135880 |
| | SJSRY PD A/c | 40000 | 40000 |
| | SJSRY Pali Urban Co-Operative Bank | 641625 | 284715 |
| | SJSRY T-4722 | 540776 | 540776 |
| | **TOTAL** | **82990801** | **120797420** |

Schedule No. 2-9

460 **Loans, Advances & Deposites**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| 460-10-01 | Advance/Loan to employee & Other | 129324 | 147028 |
| | **TOTAL** | **129324** | **147028** |

CA SHARWAN KUMAR AJ... 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, 2015**

**Schedule No. 1-1**

110 **TAX REVENUE**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **110-13** | House Tax | | |
| 110-13-01 | House Tax | 78826 | 0 |
| 110-13-01 | House Tax 2 | 67861 | 0 |
| 110-13-01 | - Nagriy Kar / Residential | 182289 | 85878 |
| 110-80-01 | - Nagriya Vikas Kar | 14718 | 103677 |
| | **SUB TOTAL** | **343694** | **189555** |
| Less | | | |
| **110-14** | Revenue Grants, Contribution and Subsidies | 0 | 0 |
| | **TOTAL** | **343694** | **189555** |

**Schedule No. 1-2**

120 **ASSIGNED REVENUES AND COMPENSATION**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **120-20** | Compensation Fees140-30-01 | | |
| 120-20-01 | Octroi A/c | 89202000 | 81093000 |
| 140-30-04 | Compensation Fees140-30-01 | 0 | |
| | **TOTAL** | **89202000** | **81093000** |

**Schedule No. 1-3**

130 **RENTAL INCOME FROM MUNCIPAL PROPERTIES**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **130-10** | Rent from Civic Amenties | | |
| 130-10-01 | Rent from Vivah Samaroh Place | 0 | 30000 |
| 130-10-06 | Land Rent | 14552 | 0 |
| **130-20** | Rent From Emp. Building | | |
| 130-20-01 | House Rent Deduction | 28726 | 32620 |
| **130-80** | Rent | | |
| 130-20-01 | Event Fees | 26200 | 0 |
| 130-20-01 | Rent ( Tent & Shamiyan) | 22500 | 0 |
| | **TOTAL** | **91978** | **62620** |

MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 1-4

140 **FEES AND USER CHARGES**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **140-10** | Suchikaran & Registration | | |
| 140-10-06 | Suchikaran & Registration | 4500 | 120316 |
| **140-11** | Lecensing Fees | | |
| 140-11-06 | Prevention of Food Adultration | 16317 | 6376 |
| **140-12** | Fees for Grant of Permit | | |
| 140-12-01 | Fees for Construction of Building | 0 | 147159 |
| 140-12-02 | Fees for Other(Application Form) | 34929 | 38690 |
| 140-12-07 | Inspection Fees | 0 | 317003 |
| 140-12-07 | Nal Bijli Fees | 263065 | 277375 |
| **140-13** | Fees for Certificate or Extract | | |
| 140-13-01 | Photo Copy/Nakal Fees | 8191 | 4559 |
| 140-13-02 | Birth & Death Certificate Fees | 1725 | 2040 |
| 140-13-04 | C & D Category Panjiyan | 3300 | 12000 |
| 140-13-05 | Certificate | 26591 | 162016 |
| 140-13-06 | Duplicate Ration Card | 40086 | 39 |
| 140-13-09 | Marriage Certificate | 25386 | 19336 |
| | Nakal Shakha | 0 | 10087 |
| | Surrender Fees( Raton Card) | 0 | 50 |
| **140-14** | Development Charges | | |
| 140-14-01 | Development Charges | 7143124 | 59680595 |
| 140-14-16 | Patrkar kalyan Fund | 23828 | 27456 |
| **140-15** | Regularisation Fees | | |
| 140-15-02 | Primiuem | 2333430 | 0 |
| 140-15-02 | Permission | 8239565 | 2032273 |
| 140-15-03 | Kachhi Basti Niyaman Fees | 5022 | 21744854 |
| 140-15-04 | Krishi Bhumi Niyman | 0 | 29177 |
| 140-15-05 | Any Prabhar (Other Charges) | 37256 | 16237 |
| 140-15-06 | Bhumi Niyman | 0 | 3449325 |
| 140-15-07 | Compensation Fees | 0 | 144200 |
| **140-20** | Penalties & Fine | | |
| 140-20-01 | Sasti (Penlties) | 43000 | 1845535 |
| **140-40** | Other Fees | | |
| 140-40-01 | Advertisement Revenue | 0 | 128620 |
| 140-40-03 | Sivrege Fees | 48919 | 66970 |
| 140-40-03 | Amptiyar Fees | 69000 | 109551 |
| 140-40-08 | Assets Transfer | 27230 | 0 |
| 140-40-08 | Hastantaran Shulk | 325534 | 1731778 |
| 140-40-08 | Namantaran Shulk | 250 | 308180 |
| **140-50** | User Charges | | |
| 140-50-05 | Malba Shulk | 0 | 150700 |
| **140-70** | Service/Administrative Charges | | |
| 140-70-02 | Road Cutting | 0 | 265780 |
| | **TOTAL** | **18720248** | **92848277** |

## MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 1-5

150 **SALES AND HIRE CHARGES**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **150-10** | Sale of Product | | |
| 150-10-03 | Sale of Land | 0 | 153965 |
| **150-11** | Sale of Form and Publication | | |
| 150-11-01 | Sale of Tender Form | 1129850 | 376875 |
| **150-40** | Rent from Vehicle | | |
| 150-11-01 | Fire Rent | 0 | 8000 |
| | JCB Rent | 0 | 6000 |
| **150-50** | User Charges | | |
| 150-50-01 | Lease Rashi | 3153747 | 17745983 |
| | **TOTAL** | **4283597** | **18290823** |

Schedule No. 1-6

160 **Revenue Contribution, Grant & Subsidy**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **160-10** | Revenue Contribution | | |
| 160-10-01 | MP MLA Fund | 0 | 80000 |
| 160-10-02 | Road Repair Grant | 0 | 7811977 |
| 171-10-02 | State Grant | 0 | 29 |
| | **TOTAL** | **0** | **7892006** |

Schedule No. 1-7

171 **INTEREST EARNED**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **171-10** | Interest from Bank A/c | | |
| 171-10-01 | Interest from Personal Deposites, SB & Other | 55336 | 993740 |
| 171-10-02 | Interest from Saving Bank A/c | 906775 | 0 |
| 171-10-02 | Interest from Employee | 43818 | 0 |
| | **TOTAL** | **1005929** | **993740** |

CA SHARWAN KUMAR KUMAWAT
M.NO. 418372
AHMEDABAD
CHARTERED ACCOUNTANTS

## MUNCIPAL CORPORATION BOARD, SUMERPUR

**Schedule No. 1-8**

180 **Other Income**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **180-40** | Recovery from Employee/others | | |
| 180-40-01 | Recovery for Contractor | 0 | 5322 |
| 180-40-02 | Audit Recovery | 12256 | 61950 |
| 180-40-02 | Audit Vasuli | 8669 | 0 |
| **180-80** | Other Income | | |
| 180-80-01 | Forfieted SD | 0 | 2339922 |
| 180-80-02 | Other Income | 0 | 151610 |
| 180-80-03 | Sundry Receipt | 1265689 | 762768 |
| 180-80 | Stamp Duety | 4500 | 0 |
| 180-80 | Deposite Elec. | 20500 | 0 |
| | **TOTAL** | **1311614** | **3321572** |

**Schedule No. 1-9**

210 **ESTABLISHMENT EXPENSES**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **210-10** | Salaries, Wages and Bonus | | |
| 210-10 | Parshad Salary | 0 | 66975 |
| 210-10 | Salary All Department | 0 | 4637765 |
| 210-10 | Salary Garden | 3938677 | 3432469 |
| 210-10 | Salary General Department | 23009012 | 18726562 |
| 210-10 | Salary Jan Swasthay | 17748376 | 17183815 |
| 210-10 | Salary Vikas Shakha | 2496367 | 1560912 |
| 210-10 | Salary Allowances | 6853175 | 4348660 |
| 210-10 | Bonus Pay | 511437 | 6774 |
| 210-10 | Salary Fire Department | 6849354 | 0 |
| 210-10 | Arriear Salary | 224570 | 0 |
| **210-20** | Benefits and Allowances | | |
| 210-20-01 | Medical Allowances | 73444 | 72388 |
| 210-20-03 | Uniform Allowance to Employee | 222900 | 702037 |
| 210-20-05 | Parshad Bhatta | 406615 | 366950 |
| **210-40** | Retirement Benefits | | |
| 210-40 | Gratuity Paid on Retirement | 0 | 4391488 |
| 210-40 | PL Paid on Retirement Time | 354590 | 498705 |
| | **TOTAL** | **62688517** | **55995500** |

CHARTERED ACCOUNTANTS AHMEDABAD

**MUNCIPAL CORPORATION BOARD, SUMERPUR**

Schedule No. 1-10

220 **ADMINISTRATIVE EXPENSES**

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **220-12** | Communication Expenses | | |
| 220-12-01 | Telephone and Mobile Charges | 145524 | 121031 |
| 220-12-01 | Postage Exp. | 24294 | 21380 |
| **220-20** | Books & Magzine | | |
| 220-20-02 | Newspaper Exp. | 17246 | 33573 |
| **220-21** | Printing and Stationery | | |
| 220-21-01 | Printing Expenses | 96787 | 147010 |
| 220-21-02 | Printer Parts | 51996 | 0 |
| 220-21-02 | Staionery | 0 | 160630 |
| 220-21-03 | Computer | 0 | 55707 |
| **220-30** | Travelling and Conveyance | | |
| 220-30-01 | Yatra Bhatta | 88068 | 141130 |
| 220-30-02 | Oil & Fuel | 864316 | 0 |
| 220-30-02 | Idhan Petrol | 326955 | 889916 |
| **220-40** | Insurance & Vehicle Registration Fees | | |
| 220-40-01 | Vehicle Insurance | 218220 | 116014 |
| **220-50** | Audit | | |
| 220-50 | Audit Exp. | 54000 | 0 |
| **220-51** | Legal Expenses | | |
| 220-51-01 | Lawyer Exp. | 25000 | 146700 |
| 220-51-01 | Leepic Shulk | 56350 | 0 |
| 220-51-01 | Mukdama | 38400 | 16500 |
| **220-52** | Professional and Other Fees | | |
| 220-52-03 | Consultancy Fees | 88850 | 283704 |
| **220-60** | Advertisement and Publicity | | |
| 220-60-01 | Atithi Satkar | 0 | 1840 |
| 220-60-02 | Advertisement Charges | 58942 | 3485726 |
| 220-60-02 | Vigyapan Exp. | 2371933 | 0 |
| **220-80** | Other Administrative Expenses | | |
| 220-61 | Membership of CMAR & other | 0 | 4000 |
| 220-80-01 | Administrative Exp. | 0 | 23530 |
| 220-80-02 | Aaksmik Exp. | 0 | 1600 |
| 220-80-02 | Any Aaksmik Exp. | 2291329 | 2572989 |
| 280-80-01 | Aushdhi Finayel | 697348 | 354427 |
| | **TOTAL** | **7515558** | **8577407** |

CA SHARWAN KUMAR KUMAWAT
M.No. 408332
AHMEDABAD
CHARTERED ACCOUNTANTS

## MUNCIPAL CORPORATION BOARD, SUMERPUR

**Schedule No. 1-11**

### 230 OPERATION AND MAINTENANCE EXPENSES

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **230-20** | Electricity Purchase | | |
| 230-20-01 | Electricity Purchase | 2689270 | 767305 |
| 230-20-02 | Water Exp. | 27970 | 21981 |
| **230-50** | Repair & Maintenance- Infrastructure Assets | | |
| 230-50 | Parichalan and Sadhan | 0 | 83300 |
| 230-50-01 | Road and Bridge | 16371471 | 20472737 |
| 230-50-01 | Road Repairs | 707552 | 192168 |
| 230-50-02 | Light Exp. | 116490 | 0 |
| 230-50-03 | Prakash Vyavstha | 1746909 | 368430 |
| 230-50-03 | Other Repairs | 0 | 636361 |
| 230-50-03 | Nale Naliyan | 5501250 | 2982021 |
| 230-50-05 | Repair & Maintenance- Street Light | 0 | 71201 |
| 412-10-01 | Repair & Maintenance- Other | 0 | 5569925 |
| **230-51** | Repair & Maintenance- Civic Amenties | | |
| 230-51-01 | Bag Narsary | 1006949 | 1323000 |
| 230-51-07 | Public Toilet | 79215 | 0 |
| 230-51-08 | Natural Disater | 0 | 12750 |
| **230-52** | Repair & Maintenance- Building | | |
| 230-52-01 | Karyalay Bhavan Exp. | 846647 | 0 |
| 230-52-02 | Aavasiy Bhavan Exp. | 855467 | 0 |
| 230-52-03 | Office Car Exp. | 24060 | 0 |
| 230-52-03 | Others | 2058755 | 1207377 |
| **230-53** | Repair & Maintenance- Vehical | | |
| 230-53-01 | Garej Exp. Office | 28524 | 0 |
| 230-53-01 | Garej Exp. | 1024901 | 1031980 |
| 230-53-02 | Fire Brigade | 174144 | 7264635 |
| 230-53-03 | Office Van | 0 | 48557 |
| 230-53-03 | Repair Sandharan | 0 | 3874 |
| **230-59** | Repair & Maintenance- Others | | |
| 230-59-02 | Electronic Fitting | 94268 | 0 |
| 230-59-02 | Electronic Item | 48373 | 280735 |
| 230-59-05 | Any Assets | 687982 | 1284271 |
| **230-80** | Other Operation & Maintenance Expenses | | |
| 230-80 | Parichalan & Sandharan | 0 | 243956 |
| 230-80-02 | Wastage Scrap | 713856 | 4965157 |
| 230-80-02 | Cleaning Exp. | 906093 | 419754 |
| 230-80-05 | Other Exp. | 92641 | 640855 |
| | **TOTAL** | **35802787** | **49892330** |

**Schedule No. 1-12**

### 240 INTEREST AND FINANCE CHARGES

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **240-70** | Bank Charges | | |
| 240-70-01 | Bank Charges / RTGS | 0 | 61 |
| | Intrest on Loan from RUDFCO | 2062240 | 2175343 |
| | **TOTAL** | **2062240** | **2175404** |

# MUNCIPAL CORPORATION BOARD, SUMERPUR

Schedule No. 1-13

## 250 PROGRAMME EXPENSES

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **250-20** | Own Programme Expenses | | |
| 250-20 | Programme Expenses | 53009 | 0 |
| 250-20 | Own Programme Expenses | 1781113 | 1755633 |
| 250-30 | Social Responsibility | 0 | 9900 |
| | **TOTAL** | **1834122** | **1765533** |

Schedule No. 1-14

## 260 EXP. AGAINST REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **260** | Contribution Exp. | | |
| 412-10-03 | Exp. Against MP MLA Fund | 0 | 1155200 |
| 412-10-06 | Janganna | 0 | 224840 |
| 412-10-08 | Jansahbhagi Yojna | 0 | 359572 |
| | **TOTAL** | **0** | **1739612** |

Schedule No. 1-15

## 271 MISCELLANEOUS EXPENSES

| A/C CODE | Particular | C.Y 31-03-2015 | P.Y 31-03-2014 |
|---|---|---|---|
| **271-30** | Other Sundries Exp. | | |
| 271-30 | Bhartiy Lok Kala Mandal | 50000 | 0 |
| 271-30 | Sundry Exp. | 0 | 1583 |
| | **TOTAL** | **50000** | **1583** |