F.Y 2015-16

AUDIT REPORT

OF

MUNCIPAL BOARD, SUMERPUR

SUMERPUR, RAJASTHAN

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 Board Sumerpur, Rajasthan-306902**, which comprise the **Balance Sheet** as at **March 31, 2016**, 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 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

Refer to Notes on Account.

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

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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 31.03.2016.
   ii. In the case of the Income & Expenditure, of the Surplus for the year ended on that date.

Place : Sumerpur

Date : 30-03-2017

In term of our report attached	Explained & Confirmation	
FOR CA SHARWAN KUMAR KUMAWAT	**FOR AND ON BEHALF OF THE MUNCIPAL BOARD SUMERPUR**	
Chartered Accountants		
CA Sharwan Kumar Kumawat	**Mukesh Kumar**	**Babu Lal Dave**
M.No. 168332	(Executive Officer)	(Asst Account Officer II)

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

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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.

SHARWAN KUMAR KUMAWAT
M.NO. 169477
AHMEDABAD
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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 : 30-03-2017

In term of our report attached

FOR CA SHARWAN KUMAR KUMAWAT

Chartered Accountants

CA Sharwan Kumar Kumawat

M.No. 168332

Explained & Confirmation

FOR AND ON BEHALF OF THE MUNCIPAL BOARD SUMERPUR

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL BOARD, SUMERPUR

RAJASTHAN - 306902

NOTES FORMING PART OF AUDIT REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2016

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. All assets in the Balance Sheet are at realizable value in the normal course of business as explained to us.
2. Fixed assets & Capital Work in Progress are stated at cost in the financial statements.
3. Depreciation on assets is provided on WDV method using the rates prescribed in Income Tax Act, 1956.
4. Fixed assets, inventories & stationeries item are valued, certified and physically verified by management.
5. 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.
6. Some capital nature expenses need to be capitalized but Municipality treated as revenue nature and vice versa.
7. All outstanding balances are subject to confirmation
8. There is no Provision made for Audit and Accounting Fees due to Invoices of such Expenses not approved by DLB.
9. There is difference of Rs. 10200/- in Opening Cash Balance between the Manual Cash Book and Tally Cash Book, due to not passed one entry in P.Y, Therefore we passed such entry in Current year. Further there is nil impact on revenues.

10. (a) In respect of Schedule No. 2-2 Grants, Contribution for Specific purpose of Balance Sheet :- Grant utilized of Finance Commission during the F.Y 2014-15 of Rs. 11648019/- not debited to Finance Commission Grant A/c.

(b) In respect of Schedule No. 2-4 Deposites Received and Schedule No. 2-5 Other Liabilities of Balance Sheet:- TDS, Labour, Royalty, Sales Tax and Security Deposits deducted from such grant utilization respectively of Rs. 125075/-, Rs.74582/-, Rs.102255/-, Rs.150415/-, and Rs.453951/- are also not credited to respective account.

Therefore effect of such treatment given in Current Financial Year.

11. Prior period or extra ordinary expenses credited to Profit & Loss account:-

In our opinion and according to the information and explanations given to us, Municipality does not recognize interest and stamp income arise during the F.Y 2014-15. Therefore, effect of such income given in current financial year as Prior Period Item.

12. 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.

Place : Sumerpur
Date : 30-03-2017

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

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

CA Sharwan Kumar Kumawat
M.No. 168332

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL BOARD, SUMERPUR
RAJASTHAN

BALANCESHEET AS ON 31-03-2016

A/c Code	Particular	Schedule No.	C.Y 2015-16	P.Y 2014-15
	LIABILITIES			
	RESERVE AND SURPLUS			
310	Muncipal (Genral) Fund	2- 1	159199701	159422529
312	Reserves		0	0
			159199701	159422529
	GRANTS, CONTRIBUTION FOR SPECIFIC PUPRPOSE			
320	Grants, Contribution for specific purpose	2- 2	66503024	70217386
			66503024	70217386
	LOAN FUND			
331	Unsecured Loan	2- 3	23297038	24086016
			23297038	24086016
	CURRENT LIABILITIES AND PROVISION			
340	Deposites Received	2- 4	4887928	346143
350	Other Liabilities (Sundry Creditiors)	2- 5	7138260	5213162
			12026188	5559305
	TOTAL LIABILITIES		**261025951**	**259285236**
	ASSETS			
	FIXED ASSETS	2- 6		
410	Gross Block		226245820	192695579
411	Less: Depriciation Block		22758026	20054633
	NET BLOCK		203487794	172640946
412	Capital Work in Progress	2- 7	1094532	3524165
			204582326	176165111
	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	55269897	82990801
460	Loans, Advances and Deposites	2- 9	1173728	129324
			56443625	83120124.71
470	Other Assets		0	0
480	Miscellanouse Expenditure to be Written Off		0	0
	TOTAL ASSESTS		**261025951**	**259285236**

Place : . Sumerpur
Date : 30-03-2017

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

CA Sharwan Kumar Kumawat
M.No. 168332

SHARWAN KUMAR KUMAWAT CA M.NO. 168332 AHMED-BAD CHARTERED ACCOUNTANTS

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

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL BOARD, SUMERPUR
RAJASTHAN

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED ON 31-03-2016

A/c Code	Particular	Schedule No.	C.Y 2015-16	P.Y 2014-15
	INCOME			
110	Tax Revenue	1- 1	385646	343694
120	Assigned Revenues and Compensation	1- 2	98122000	89202000
130	Rental Income from Municipal Properties	1- 3	243876	91978
140	Fees and User Charges	1- 4	23541959	18720248
150	Sales and Hire Charges	1- 5	8055761	4283597
160	Revenue Grant Contribution & Subsidy	1- 6	39050	0
171	Interest Earned	1- 7	2021336	1005929
180	Other Income	1- 8	294136	1311614
(A)	**TOTAL INCOME**		**132703764**	**114959060**
	EXPENDITURE			
210	Establishment Expenses	1- 9	57335822	62688517
220	Administrative Expenses	1- 10	7562385	7515558
230	Operation and Maintenance Expenses	1- 11	41936364	35802787
240	Interest and Finance Charges	1- 12	971167	2062240
250	Programme Expenses	1- 13	3177420	1834122
260	Revenue Grants, Contribution and Subsidies	1- 14	39050	0
271	Miscellaneous Expenses	1- 15	0	50000
(B)	**TOTAL EXPENSES**		**111022208**	**109953224**
(C)	**Gross Surplus/(Deficit) of Income over Expenditure before Depriciation and Prior Period Item (A-B)**		**21681556**	**5005836**
270	Provision and Written Off		0	0
271	Miscellaneous Expenses		0	0
272	Depreciation during the year		22758026	20054633
(D)	**Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Item**		**-1076470**	**-15048797**
280	Prior Period Item -> ***(Income)***	1- 16	853642	0
(E)	**Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Item**		**-222828**	**-15048797**
290	Transfer to Reserve Funds		0	0
(F)	**Net Balance being Surplus/Deficit carried over to Muncipal Fund**		**-222828**	**-15048797**

Place : Sumerpur
Date : 30-03-2017

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

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 BOARD, SUMERPUR

Mukesh Kumar
(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL BOARD, SUMERPUR

Schedules forming part of Balance Sheet as at 31st March, 2016

Schedule No. 2-1

310 **MUNCIPAL (GENRAL) FUND**

	Particular	Muncipal Fund	Excess of Income & Expenditure
	Opening Balance	159422529	0
Add:	Amount received during the year	**-222828**	-222828
	Total	159199701	-222828
Less:	Deduction duriing the year	0	**-222828**
	Closing Balance	**159199701**	**0**

Schedule No. 2-2

320 **GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSE**

Particular	C.Y 3/31/2016	P.Y 3/31/2015
CM BPL Yojana	-99175	4161342
Finance Commission	56548966	58090502
IHSDP	6988544	6849723
SJSRY	594819	1615819
Contribution to RUDFCO	-500000	-500000
SBM Grant	2659000	0
NSDP	310870	0
TOTAL	**66503024**	**70217386**

Schedule No. 2-3

331 **UNSECURED LOAN**

	Particular	C.Y 3/31/2016	P.Y 3/31/2015
331-8(	Loan from RUIDP	23297038	24086016
	TOTAL	**23297038**	**24086016**

CA SHARWAN KUMAR KUMAWAT
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL BOARD, SUMERPUR

Schedule No. 2-4

340 DEPOSITES RECEIVED

Particular	C.Y 3/31/2016	P.Y 3/31/2015
Security Deposites Net (Including Perfomance Fees as SD)	4887928	346143
TOTAL	**4887928**	**346143**

Schedule No. 2-5

350 OTHER LIABILITIES (SUNDRY CREDITIORS)

Particular	C.Y 3/31/2016	P.Y 31-03-2015
TDS	61103	-80732
VAT	-86852	-172561
Labour Tax on Contractor	982992	1612898
Royalty	4401247	2892875
Hold Payment	291756	291756
Barsati Pani	1786500	770000
Dues related to Employee		
PF Gratuity	-517222	-18921
Home Loan Deduction from employee salary	306102	220802
Insurance	-820	-885
Loan & Advance	-43710	-19448
Pension	-43336	-279460
RD Deduction from Salary	500	500
Vehicle Loan	0	-3662
TOTAL	**7138260**	**5213162**

Schedule No. 2-7

412 CAPITAL WORK IN PROGRESS

Particular	C.Y 3/31/2016	P.Y 3/31/2015
Rain Basera	0	2655323
Bhamashah Yojana	11932	11932
Nirbandh Yojana	1082600	856910
TOTAL	**1094532**	**3524165**

MUNCIPAL BOARD, SUMERPUR

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

Particular	Rate	WDV As on 1.4.15	ADDITION More than 180days	ADDITION Less than 180 days	Total 31.3.16	DELETION during the year	NET BLOCK Total - Del.	DEP. for the year	WDV As on 31.3.16
Immovable Assets									
Land									
Land, Building, Road & Other FA	10%	24319530	0	0	24319530	0	24319530	2431953	21887577
Garden	10%	5125990	568638	1946643	7641271	0	7641271	666795	6974476
Building									
Office Building	10%	2954269	57613	0	3011882	0	3011882	301188	2710694
Town Hall	10%	4520240	3693302	25494311	33707853	0	33707853	2096070	31611783
School Building	10%	0	887652	485359	1373011	0	1373011	113033	1259978
Rain Basera	10%	0	2655323	0	2655323	0	2655323	265532	2389791
Infrastructure Assets									
Road and Bridge									
CC & Concreat Road	10%	26805045	996970	0	27802015	0	27802015	2780202	25021814
Bitumen/Damar Road	10%	8644425	197526	0	8841951	0	8841951	884195	7957756
Other Construction	10%	39664755	681521	0	40346276	0	40346276	4034628	36311648
Gaurav Path	10%	0	1673169	209051	1882220	0	1882220	177769	1704451
Nal Kup,Mal Jal Naliya/ Water Pipe	10%	24678511	5363979	955788	30998278	0	30998278	3052038	27946240
Public Lighting									
Electric line	15%	9587146	0	0	9587146	0	9587146	1438072	8149074
Lamp Post	15%	2670851	1037600	103600	3812051	0	3812051	564038	3248013
Movable Assets									
Vehical									
Other Vehicle	15%	540855	0	0	540855	0	540855	81128	459727
MultiCleen Equipment	15%	1505669	0	0	1505669	0	1505669	225850	1279819
Office & Other Equipment									
Computer & Printer	60%	152933	0	0	152933	0	152933	91760	61173
Photo Copy Machine	15%	15442	0	0	15442	0	15442	2316	13126
Water Cooler	15%	54737	0	0	54737	0	54737	8211	46526
Other Equipment	15%	34802	0	0	34802	0	34802	5220	29582
Bio-Teck Machine	15%	0	20500	0	20500	0	20500	3075	17425
Cooler	15%	0	25578	0	25578	0	25578	3837	21741
Furniture, Fixtures & Electricity Equipment									
Chair, Table & Other Furniture	10%	441640	453975	36828	932443	0	932443	91403	841040
Furniture	10%	1907461	8600	0	1916061	0	1916061	191606	1724455
Other Fixtures	10%	1413941	1504443	888481	3806865	0	3806865	336262	3470603
Electric Fitting	15%	3564578	0	631738	4196316	0	4196316	582067	3614249
CCTV Camera	15%	0	0	188056	188056	0	188056	14104	173952
Other Fixed Assets									
Other Assets	15%	12613346	1343853	195066	14152265	0	14152265	2108210	12044055
Public Toilate	10%	1424780	0	1299711	2724491	0	2724491	207464	2517027
TOTAL		**172640946**	**21170242**	**32434632**	**226245820**	**0**	**226245820**	**22758026**	**203487794**

KUMAR KUMAWAT & ASSOCIATES CHARTERED ACCOUNTANTS

MUNCIPAL BOARD, SUMERPUR

Schedule No. 2-8

450 CASH AND BANK BALANCE

Particular	C.Y 3/31/2016	P.Y 3/31/2015
Cash Balance		
Cash Balance	41607	45337
13th Finance Cash Book		
BSUP A/c No. 251	8852516	3774347
ICICI Bank A/c 1839	252089	18520778
ICICI Bank A/c 0806 (14th Fin Commision)	2641851	0
CM BPL Aavasiy Yojna		
CM BPL Aavasiy Yojna (SBI)	79751	4161342
General Cash Book		
Bank of BARODA	323096	526772
HDFC A/c 13	583471	14311030
M G Bank A/c 84	5126	889219
MG Bank Saving A/c	0	32780
Pali Urban Co-Operative Bank	786910	786910
SBBJ Saving A/c	2719148	2034175
State Bank of India	0	18161
Kotak Mahindra Bank A/c 76707	6213317	9185909
Union Bank of India	1100851	3132633
PNB Bank	364259	0
Tresury A/c	22446542	17160876
IHSDP Cash Book		
IHSDP SBI A/c 498	4055916	4513594
IHSDP SBI A/c 11287390217	0	23359
IHSDP Kotak M.Bank A/c 74115388122	2666619	2513390
SJSRY Cash Book		
SJSRY IndusInd Bank	0	137788
SJSRY PD A/c	40000	40000
SJSRY Pali Urban Co-Operative Bank	0	641625
SJSRY T-4722	0	540776
SBM Cash Book		
ICICI Bank A/c 702 Swach Bharat Mission)	1016828	0
SBM T-4722	1080000	0
TOTAL	**55269897**	**82990801**

Schedule No. 2-9

460 Loans, Advances & Deposites

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Advance/Loan to employee & Other	123728	129324
Advance to Yashwant Parihar	50000	
Advance to Executive Eng Jawai Custer	1000000	
TOTAL	**1173728**	**129324**

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

MUNCIPAL BOARD, SUMERPUR

Schedules forming part of Incmoe and Expenditure Statement for the year ended on 31st March, 2016

Schedule No. 1-1

110 **TAX REVENUE**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
House Tax	177383	146687
Nagriy Kar / Residential	36902	182289
Nagriya Vikas Kar	171361	14718
TOTAL	**385646**	**343694**

Schedule No. 1-2

120 **ASSIGNED REVENUES AND COMPENSATION**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Octroi A/c	98122000	89202000
TOTAL	**98122000**	**89202000**

Schedule No. 1-3

130 **RENTAL INCOME FROM MUNCIPAL PROPERTIES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Rent from Civic Amenties		
Land Rent	0	14552
Rent From Emp. Building		
House Rent Deduction	202401	28726
Rent		
Event Fees	0	26200
Rent (Tent & Shamiyan)	41475	22500
TOTAL	**243876**	**91978**

CA SHARWAN KUMAR KUMAWAT
M.NO. 168132
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL BOARD, SUMERPUR

Schedule No. 1-4

140 **FEES AND USER CHARGES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Suchikaran & Registration		
Suchikaran & Registration	29800	4500
Lecensing Fees		
Prevention of Food Adultration	213228	16317
Fees for Grant of Permit		
Fees for Other(Application Form)	135531	34929
Nal Bijli Fees	79998	263065
Fees for Certificate or Extract		
Photo Copy/Nakal Fees	21464	8191
Birth & Death Certificate Fees	0	1725
C & D Category Panjiyan	0	3300
Certificate	20892	26591
Duplicate Ration Card	140	40086
Marriage Certificate	19149	25386
Development Charges		
Development Charges	7755149	7143124
Patrkar kalyan Fund	19906	23828
Annual Commercial Fees	19116	0
Regularisation Fees		
Primiuem	6666398	2333430
Permission	4093570	8239565
Kachhi Basti Niyaman Fees	0	5022
Bhu Rajasv (40%)	**-484438**	0
Any Prabhar (Other Charges)	412183	37256
Compensation Fees	73690	0
Penalties & Fine		
Sasti (Penlties)	244413	43000
Other Fees		
Advertisement Revenue	109610	0
Sivrege Fees	3274764	48919
Amptiyar Fees	96800	69000
Assets Transfer	721147	27230
Hastantaran Shulk	16407	325534
Namantaran Shulk	3042	250
TOTAL	**23541959**	**18720248**

MUNCIPAL BOARD, SUMERPUR

Schedule No. 1-5

150 **SALES AND HIRE CHARGES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
<u>Sale of Product</u>		
Sale of Land (Land Auction)	3823000	0
<u>Sale of Form and Publication</u>		
Sale of Tender Form	439140	1129850
<u>Rent from Vehicle</u>		
Other	7920	0
<u>User Charges</u>		
Lease Rashi	3785701	3153747
TOTAL	**8055761**	**4283597**

Schedule No. 1-6

160 **Revenue Contribution, Grant & Subsidy**

A/C CODE	Particular	C.Y 3/31/2016	P.Y 31-03-2015
	<u>Revenue Contribution</u>		
	Janganana	39050	0
	TOTAL	**39050**	**0**

Schedule No. 1-7

171 **INTEREST EARNED**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Interest from PD, Saving Bank A/c & Other (FY 14-15)	853142	
Interest from PD, Saving Bank A/c & Other	2021336	1005929
TOTAL	**2874478**	**1005929**

Schedule No. 1-8

180 **Other Income**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
<u>Recovery from Employee/others</u>		
Recovery for Employee/others	227088	0
Audit Recovery	36706	20925
<u>Other Income</u>		
Sundry Receipt	29842	1265689
Stamp Duty	500	4500
Stamp (FY 2014-15)	500	0
Deposite Elec.	0	20500
TOTAL	**294636**	**1311614**

CA SHARWAN KUMAR KUMAWAT CHARTERED ACCOUNTANTS AHMEDABAD

MUNCIPAL BOARD, SUMERPUR

Schedule No. 1-9

210 ESTABLISHMENT EXPENSES

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Salaries, Wages and Bonus		
Salary All Department	55815281	61406398
DA/ Arriear Salary	429463	224570
Benefits and Allowances		
Medical Allowances	64098	73444
Uniform Allowance to Employee	202200	222900
Parshad Bhatta	769100	406615
Other - Rashan	55680	0
Retirement Benefits		
PL Paid on Retirement Time	0	354590
TOTAL	**57335822**	**62688517**

Schedule No. 1-10

220 ADMINISTRATIVE EXPENSES

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Communication Expenses		
Telephone and Mobile Charges	209144	145524
Postage Exp.	23501	24294
Books & Magzine		
Newspaper Exp.	980	17246
Printing and Stationery		
Printing Expenses	30781	96787
Printer Parts	0	51996
Staionery	3500	0
Travelling and Conveyance		
Yatra Bhatta	235196	88068
Oil & Fuel	109223	864316
Idhan Petrol	1723497	326955
Vehicle & Insurance		
Vehicle Insurance	47722	218220
Vehicle Expenses	122005	0
Audit		
Audit Exp.	0	54000
Legal Expenses		
Legal Exp.	406546	119750
Professional and Other Fees		
Consultancy Fees	0	88850
Advertisement and Publicity		
Advertisement Charges	2345610	2430875
Other Administrative Expenses		
Membership of CMAR & other	4000	0
Any Aaksmik Exp.	1894740	2291329
Aushdhi Finayel	405940	697348
TOTAL	**7562385**	**7515558**

CA SHARWAN KUMAR KUMAWAT
M.NO. 165332
AHMEDABAD
CHARTERED ACCOUNTANTS

MUNCIPAL BOARD, SUMERPUR

Schedule No. 1-11

230 **OPERATION AND MAINTENANCE EXPENSES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Electricity Purchase		
Electricity Purchase	2199004	2689270
Water Exp.	123298	27970
Repair & Maintenance- Infrastructure Assets		
Road and Bridge	20343485	16371471
Road Repairs	0	707552
Light Exp.	962229	116490
Office Exp.	37240	0
Prakash Vyavstha	0	1746909
Nale Naliyan	8277186	5501250
Repair & Maintenance- Civic Amenties		
Bag Narsary	271020	1006949
Public Toilet	1299753	79215
Repair & Maintenance- Building		
Karyalay Bhavan Exp.	319677	846647
Aavasiy Bhavan Exp.	1593429	855467
Others	656497	2058755
Repair & Maintenance- Vehical		
Garej Exp.	571346	1053425
Fire Brigade	149545	174144
Office Car Exp.	470363	24060
Repair & Maintenance- Others		
Electronic Fitting	936510	94268
Electronic Item	195506	48373
Any Assets	3075919	687982
Motor Repairing	276690	0
Other Operation & Maintenance Expenses		
Wastage Scrap	0	713856
Cleaning Exp.	0	906093
Other Exp.	177667	92641
TOTAL	**41936364**	**35802787**

Schedule No. 1-12

240 **INTEREST AND FINANCE CHARGES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Bank Charges		
Bank Charges / RTGS	7727	0
Intrest on Loan from RUDFCO	963440	2062240
TOTAL	**971167**	**2062240**

MUNCIPAL BOARD, SUMERPUR

Schedule No. 1-13

250 **PROGRAMME EXPENSES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Own Programme Expenses	3177420	1834122
TOTAL	**3177420**	**1834122**

Schedule No. 1-14

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

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Contribution Exp.		
Janganna	39050	0
TOTAL	**39050**	**0**

Schedule No. 1-15

271 **MISCELLANEOUS EXPENSES**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Other Sundries Exp.		
Bhartiy Lok Kala Mandal	0	50000
TOTAL	**0**	**50000**

Schedule No. 1-16

280 **PRIOR PERIOD ITEM**

Particular	C.Y 3/31/2016	P.Y 31-03-2015
Income		
Stamp (FY 2014-15)	500	0
Interest from PD, Saving Bank A/c & Other (FY 14-15)	853142	0
TOTAL	**853642**	**0**

CA SHARWAN KUMAR KUMAWAT CHARTERED ACCOUNTANTS AHMEDABAD

MUNCIPAL BOARD SUMERPUR

Bank Reconcillation Statement
For the year ended on 31-03-2016

Serial No.	Bank A/c/PD/FDR etc	Bank A/c No.	Balance as on Reconciliation Statement Date		Difference	Reason of Difference
			Balance as per Cash Book	Balance as per Bank Statement		
1	SBBJ	510862240104	2719148.00	2888458.00	-169310.00	Seprate reconciliation statement is prepared
2	BANK OF BARODA	35270200000297	323096.00	323096.00	0.00	
3	UNION BANK OF INDIA	591702010004999	1100851.00	1100851.00	0.00	
4	KOTAK MB BANK	76707	6213317.00	6213317.00	0.00	
5	HDFC BANK	22611450000013	583470.00	583470.00	0.00	
6	MARWAR GRAMIN BANK	11098015161	5127	5127	0.00	Statement not provided
7	ICICI BANK (13th Finance)	31501001839	252089.00	252089.00	0.00	
8	ICICI BANK (BSUP)	80101000251	8852516.00	8852516.00	0.00	
9	SBI (IHSDP)	32517671498	4055916.00	4257213.00	-201297.00	Diff due to chq issued in C.Y but clear in next F.Y and vice versa. Diff. due to chq issued by Muncipality but not present by chq receiver in bank.
10	SBI (CM BPL) BANK	32899129003	79751.00	79751.00	0.00	
11	PNB BANK	147	364259.00	364259.00	0.00	
12	IHSDP KOTAK MB	122	2666619.00	2666619.00	0.00	
13	ICICI BANK SBM	702	1016828.00	1052828.00	-36000.00	Diff due to chq issued in C.Y but clear in next F.Y
14	ICICI BANK 14th FIN.	802	2641851.00	2641851.00	0.00	

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CA BASANT PARIHAR
Chartered Accountants

MUNCIPAL BOARD SUMERPUR

Bank Reconcillation Statement
For the year ended on 31-03-2016

STATE BANK OF BIKANER & JAIPUR

	Particulars	Amount
	Closing balance as per books of account of bank a/c	2719148.00
	Closing balance as per bank statement of bank a/c	2888458.00
	Difference in Closing Balance	169310.00
	CLOSING BAL AS PER BOOK A/C	***2719148.00***
ADD:-	CHEQUE ISSUED IN CURRENT YEAR BUT CLEARED IN NEXT F Y 2016-17	126042.00
	N 1	2845190.00
ADD:-	CHEQUE DEPOSITE IN BANK BUT ENTRY NOT FOUND IN CASH BOOK	60565
	N 2	2905755.00
LESS:-	PAYMENT TO PARTY FOUND IN BANK STATEMENT BUT ENTRY NOT FOUND IN CASH BOOK **N 3**	18700
		2887055.00
LESS:-	BANK CHARGES DIRECTLY DEDUCTED BUT ENTRY NOT PASSED IN C.B	3705
	N 4	2883350.00
ADD:-	OTHER AMOUNT CREDITED IN BANK	106
	N 5	2883456.00
LESS:-	EXCESS PAYMENT TO PARTY	2004
	N 6	2881452.00
ADD:-	LESS PAYMENT TO PARTY	1104
	N 7	2882556.00
LESS:-	***CLOSING BAL AS PER BANK STATEMENT***	***2888458.00***
	DIFF.	**-5902.00**

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STATE BANK OF BIKANER & JAIPUR

WORKING NOTES

NOTE 1 CHEQUE ISSUED IN C Y BUT CLEARED IN NEXT F Y
ENTRY IN CASH BOOK ON DATE 9.3.2016
ENTRY IN BANK STMNT ON DATE 4.4.2016
CHEQUE NO 607511 AMT. 126042

NOTE 2 CHEQUE DEPOSITE IN BANK BUT ENTRY NOT FOUND IN CASH BOOK

DATE	AMOUNT
15.5.2015	12700
26.5.2015	39065
11.9.2015	8800
TOTAL	**60565.00**

NOTE 3 PAYMENT TO PARTY FOUND IN BANK STATEMENT BUT ENTRY NOT FOUND IN CASH BOOK

DATE	C N	AMOUNT
16.6.2015	WDR	12700
28.12.2015	319190	6000
TOTAL		**18700.00**

NOTE 4 BANK CHARGES DIRECTLY DEDUCTED BUT ENTRY NOT PASSED IN C.B

DATE	DETAILS	AMOUNT
25.5.2015	WDR	110
21.8.2015	CHRG	175
8.9.2015	WDR	110
18.9.2015	MCC CH	1026
27.11.2015	WDL	56
18.1.2016	MCC CHRG	916
22.2.2016	RTGS CHRG	286
29.2.2016	RTGS CHRG	286
14.3.2016	A/C KEEPING CHRG	630
27.11.2015	WDL	110
TOATAL		**3705.00**

NOTE 5 OTHER AMOUNT CREDITED IN BANK

8.9.2015	WDL	20
8.9.2015	WDL	20
27.11.2015	WDL	46
27.11.2015	WDL	20
TOTAL		**106.00**

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STATE BANK OF BIKANER & JAIPUR

NOTE 6 EXCESS PAYMENT TO PARTY

DATE	C. N.	BILL AMT.	CH AMT.	DIFF.
22.5.2015	290450	53421	53423	2
28.5.2015	290445	8871	8873	2
25.2.2016	607487	63250	65250	2000
TOTAL				**2004.00**

NOTE 7 LESS PAYMENT TO PARTY

DATE	C. N.	BILL AMT.	CH AMT.	DIFF.
3.8.2015		47537	47535	2
22.9.2015	319143	21483	21423	60
14.5.5015	290417	876209	875209	1000
25.2.2016	607391	41404	41402	2
8.5.2015		145135	145093	40
TOTAL				**1104.00**

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CA. BASANT PARIHAR
Chartered Accountants

MUNCIPAL BOARD SUMERPUR

Bank Reconcillation Statement
For the year ended on 31-03-2016

Bank of Baroda Sumerpur A/c No. 35270200000297

Particulars	Amount
Closing balance as per books of account of bank a/c	323096.00
Closing balance as per bank statement of bank a/c	323096.00
Difference in Closing Balance	0.00

UNION BANK A/C NO. 591702010004999

Particulars	Amount
Closing balance as per books of account of bank a/c	1100851.00
Closing balance as per bank statement of bank a/c	1100851.00
Difference in Closing Balance	0.00

KOTAK MB A/C NO. 76707

Particulars	Amount
Closing balance as per books of account of bank a/c	6213317.00
Closing balance as per bank statement of bank a/c	6213317.00
Difference in Closing Balance	0.00

HDFC BANK A/C SUMERPUR A/C NO. 22611450000013

Particulars	Amount
Closing balance as per books of account of bank a/c	583470.00
Closing balance as per bank statement of bank a/c	583470.00
Difference in Closing Balance	0.00

MGB BANK A/C NO. 5161 ***Statement not provided***

Particulars	Amount
Closing balance as per books of account of bank a/c	583470.00
Closing balance as per bank statement of bank a/c	**Statement not provided**
Difference in Closing Balance	

ICICI BANK A/C SUMERPUR A/C NO. 031501001839

Particulars	Amount
Closing balance as per books of account of bank a/c	252089.00
Closing balance as per bank statement of bank a/c	252089.00
Difference in Closing Balance	0.00

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ICICI BANK A/C (BSUP) No. 080101000251

Particulars	Amount
Closing balance as per books of account of bank a/c	8852516.00
Closing balance as per bank statement of bank a/c	8852516.00
Difference in Closing Balance	0.00

IHSDP SBI A/C NO. 32517671498

Particulars	Amount
Closing balance as per books of account of bank a/c	4055916.00
Closing balance as per bank statement of bank a/c	4257213.00
Difference in Closing Balance	-201297.00

SBI (CM BPL) A/C NO. 32899129003

Particulars	Amount
Closing balance as per books of account of bank a/c	79751.00
Closing balance as per bank statement of bank a/c	79751.00
Difference in Closing Balance	0.00

PNB BANK A/C NO. 147

Particulars	Amount
Closing balance as per books of account of bank a/c	364259.00
Closing balance as per bank statement of bank a/c	364259.00
Difference in Closing Balance	0.00

IHSDP KOTAK MB A/C NO. 122

Particulars	Amount
Closing balance as per books of account of bank a/c	2666619.00
Closing balance as per bank statement of bank a/c	2666619.00
Difference in Closing Balance	0.00

ICICI BANK A/C (SBM) No. 702

Particulars	Amount
Closing balance as per books of account of bank a/c	1016828.00
Closing balance as per bank statement of bank a/c	1052828.00
Difference in Closing Balance	-36000.00

ICICI BANK A/C (14th Fin) No. 806

Particulars	Amount
Closing balance as per books of account of bank a/c	2641851.00
Closing balance as per bank statement of bank a/c	2641851.00
Difference in Closing Balance	0.00

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