

F.Y 2016-17

AUDIT REPORT
OF
MUNCIPAL BOARD, SUMERPUR
PALI RAJASTHAN



CA SHARWAN KUMAR KUMAWAT

B-6, Flat no. 64, Goyal Inter City

Near Sal Hospital, Drive in Road

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 **Municipal Board Sumerpur, Rajasthan-306902**, which comprise the **Balance Sheet** as at **March 31, 2017**, 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 **Municipal 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.

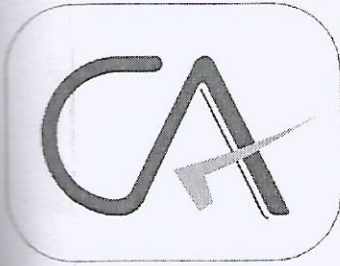
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making these 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.





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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 31.03.2017.
 - ii. In the case of the Income & Expenditure, of the Surplus for the year ended on that date.

Place : Sumerpur

Date : 30-03-2018

In term of our report attached

FOR CA SHARWAN KUMAR KUMAWAT

Chartered Accountants

CA Sharwan Kumar Kumawat

M.No. 168332



Explained & Confirmation

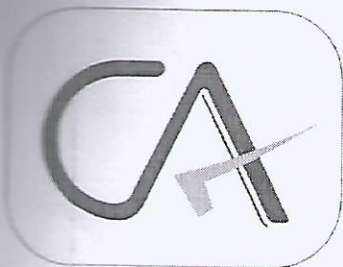
**FOR AND ON BEHALF OF THE MUNICIPAL
BOARD SUMERPUR**

Som Mishra

(Executive Officer)

Babu Lal Dave

(Asst Account Officer II)



CA SHARWAN KUMAR KUMAWAT

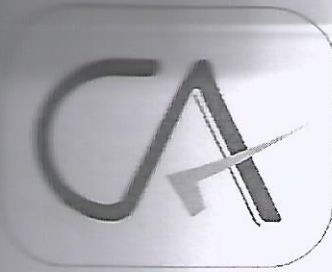
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Additional matters to be reported by the financial statements auditor:-

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 : 30-03-2018

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 MUNICIPAL
BOARD SUMERPUR**

Som Mishra

(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 31.03.2017**

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 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.

Place : Sumerpur

Date : 30-03-2018

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 MUNICIPAL
BOARD SUMERPUR**



Som Mishra

(Executive Officer)



Babu Lal Dave

(Asst Account Officer II)

**MUNCIPAL BOARD SUMERPUR,
PALI RAJASTHAN**

BALANCESHEET AS ON 31-03-2017

A/c Code	Particular	Schedule No.	C.Y 2016-17	P.Y 2015-16
<u>LIABILITIES</u>				
<u>RESERVE AND SURPLUS</u>				
310	Muncipal (Genral) Fund	2- 1	174963070	159199701
312	Reserves		0	0
			174963070	159199701
<u>GRANTS, CONTRIBUTION FOR SPECIFIC PUPRPOSE</u>				
320	Grants, Contribution for specific purpose	2- 2	120578171	66503024
			120578171	66503024
<u>LOAN FUND</u>				
331	Unsecured Loan	2- 3	21598038	23297038
			21598038	23297038
<u>CURRENT LIABILITIES AND PROVISION</u>				
340	Deposites Received	2- 4	6852496	4887928
350	Other Liabilities (Sundry Creditors)	2- 5	10873278	7138260
			17725774	12026188
TOTAL LIABILITIES			334865053	261025951
<u>ASSETS</u>				
<u>FIXED ASSETS</u>				
410	Gross Block	2- 6	246278397	226245820
411	Less: Depreciation Block		25127720	22758026
	NET BLOCK		221150677	203487794
412	Capital Work in Progress	2- 7	1094532	1094532
			222245209	204582326
<u>INVESTMENTS</u>				
420	Investments - Genral Fund		0	0
421	Investments - Other Fund		0	0
			0	0
<u>CURRENT ASSETS, LOANS & ADVANCES</u>				
450	Cash & Bank Balances	2- 8	111446116	55269897
460	Loans, Advances and Deposites	2- 9	1173728	1173728
			112619843.8	56443625
470	Other Assets		0	0
480	Miscellaneous Expenditure to be Written Off		0	0
TOTAL ASSESTS			334865053	261025951

Place : Sumerpur
Date : 30-03-2018

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

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M.No. 168332



Explained & Confirmation

**FOR AND ON BEHALF OF THE MUNCIPAL BOARD
SUMERPUR**

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(Executive Officer)

Babu Lal Dave
(Asst Account Officer II)

MUNCIPAL BOARD SUMERPUR
RAJASTHAN

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED ON 31-03-2017

A/c Code	Particular	Schedule No.	C.Y 2016-17	P.Y 2015-16
<u>INCOME</u>				
110	Tax Revenue	1- 1	371984	385646
120	Assigned Revenues and Compensation	1- 2	107934000	98122000
130	Rental Income from Municipal Properties	1- 3	296100	243876
140	Fees and User Charges	1- 4	16560319	23541959
150	Sales and Hire Charges	1- 5	12696568	8055761
171	Interest Earned	1- 6	1120623	2021336
180	Other Income	1- 7	299188	333186
(A) TOTAL INCOME			139278781.5	132703764
<u>EXPENDITURE</u>				
210	Establishment Expenses	1- 8	63591528	57335822
220	Administrative Expenses	1- 9	7460631	7562385
230	Operation and Maintenance Expenses	1- 10	24380294	41936364
240	Interest and Finance Charges	1- 11	9024.74	971167
250	Programme Expenses	1- 12	3329461	3177420
260	Revenue Grants, Contribution and Subsidies	1- 13	0	39050
(B) TOTAL EXPENSES			98770938.74	111022208
(C) Gross Surplus/(Deficit) of Income over Expenditure before Depreciation and Prior Period Item (A-B)			40507842.78	21681556
270	Provision and Written Off		0	0
271	Miscellaneous Expenses		0	0
272	Depreciation during the year		25127720	22758026
(D) Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Item			15380123	-1076470
280	Prior Period Item (Income)	1- 14	383246	853642
(E) Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Item			15763369	-222828
290	Transfer to Reserve Funds		0	0
(F) Net Balance being Surplus/Deficit carried over to Municipal Fund			15763369	-222828

Place : Sumerpur
Date : 30-03-2018

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

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M.No. 168332



Explained & Confirmation

FOR AND ON BEHALF OF THE MUNICIPAL BOARD SUMERPUR

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(Executive Officer)

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(Asst Account Officer II)

MUNCIPAL BOARD SUMERPUR

Schedules forming part of Balance Sheet as at 31st March, 2017

Schedule No. 2-1

310 MUNICIPAL (GENRAL) FUND

	A/C CODE	310-10	310-20
Particular		Municipal Fund	Excess of Income & Expenditure
Opening Balance		159199701	0
Add: Amount received during the year		15763369	15763369
Total		174963070	15763369
Less: Deduction during the year		0	15763369
Closing Balance		174963070	0

Schedule No. 2-2

320 GRANTS, CONTRIBUTION FOR SPECIFIC PUPRPOSE

Particular	C.Y 31/03/2017	P.Y 31/03/2016
CM BPL Aavasiya Yojana (SBI)	1988058	-99175
Day Nulm Anudan Scheme	1019934	0
FINANCE COMMISSION	65757481	56548966
IHSDP SCHEME	7458129	6988544
SBM	15535495	2659000
SJSRY	594819	594819
Mla Fund	-300745	0
Nideshalay Isthaniy Nikay	27116000	0
Prime Minister Jal Savalamban Yojana	1409000	0
Contribution to RUDFCO	0	-500000
NSDP	0	310870
TOTAL	120578171	66503024

Schedule No. 2-3

331 UNSECURED LOAN

Particular	C.Y 31/03/2017	P.Y 31/03/2016
Loan from RUIDP	21598038	23297038
TOTAL	21598038	23297038

Schedule No. 2-4

340 DEPOSITES RECEIVED

Particular	C.Y 31/03/2017	P.Y 31/03/2016
Security Deposites Net (Incl Sd Perfocance Fees etc)	6852496	4887928
TOTAL	6852496	4887928



MUNCIPAL BOARD SUMERPUR

Schedule No. 2-5

350 OTHER LIABILITIES (SUNDRY CREDITIORS)

Particular	C.Y	P.Y
	31/03/2017	31/03/2016
Sales Tax	3515.00	-86852
TDS (Salary -Contractor)	245634.00	61103
Labour	1097580	982992
Royalty	5378445	4401247
Barasti Paani Tank	15000	1786500
Barsati Pani Refundable	2457900	0
Hold Payment	291756	291756
Bank Loan Deduction	1052116	-43710
House Rent Ded From Employee	35953	306102
Lic Ded From Employee	-69732	-820
Pf Gratuity Pension	365111	-517222
Pension	0	-43336
RD Deduction from Salary	0	500
TOTAL	10873278	7138260

Schedule No. 2-7

412 CAPITAL WORK IN PROGRESS

Particular	C.Y	P.Y
	31/03/2017	31/03/2016
Rain Basera	0	0
Bhamashah Yojana	11932	11932
Nirbandh Yojana	1082600	1082600
TOTAL	1094532	1094532



Particular	Rate	WDV As on 1.4.16	ADDITION		Total 31.3.16	DELETION during the year	NET BLOCK Total - Del.	DEP. for the year	WDV As on 31.3.17
Immovable Assets									
Land	10%	21887577	0	0	21887577	0	21887577	2188758	19698819
Land	10%	6974476	616258	32000	7622734	0	7622734	760673	6862061
Building									
Office Building	10%	2710694	0	792269	3502963	0	3502963	310683	3192280
Town Hall	10%	31611783	9688125	10347335	51647243	0	51647243	4647358	46999885
School Building	10%	1259978	881650	0	2141628	0	2141628	214163	1927465
Rain Basera	10%	2389791	0	0	2389791	0	2389791	238979	2150812
Infrastructure Assets									
Road and Bridge	10%	25021814	0	3130587	28152401	0	28152401	2658711	25493690
Concreat Road	10%	7957756	0	1210130	9167886	0	9167886	856282	8311604
Bitumen Road	10%	36311648	0	235126	36546774	0	36546774	3642921	32903853
Other Construction	10%	1704451	0	0	1704451	0	1704451	170445	1534006
Gaurav Path	10%	27946240	197960	791351	28935551	0	28935551	2853988	26081563
Drainages & Crossing									
Public Lighting	15%	3248013	0	0	3248013	0	3248013	487202	2760811
Lamp Post/Electric Line	15%	0	0	0	0	0	0	0	0
Transformer	15%	8149074	0	0	8149074	0	8149074	1222361	6926713
Electricity Appliances									
Movable Assets									
Plant and Machinery									
Computer & Printer	60%	61173	0	380125	441298	0	441298	150741	290557
Photo Copy Machine	15%	13126	0	0	13126	0	13126	1969	11157
Water Cooler	15%	46526	0	0	46526	0	46526	6979	39547
Other Equipment	15%	29582	0	0	29582	0	29582	4437	25145
Bio-Teck Machine	15%	17425	0	0	17425	0	17425	2614	14811
Cooler	15%	21741	0	0	21741	0	21741	3261	18480
Vehical									
Other Vehicle	15%	459727	0	0	459727	0	459727	68959	390768
Multicleen Equipment	15%	1279819	0	0	1279819	0	1279819	191973	1087846
Furniture, Fixtures & Elect. Equip.									
Chair, Table & Other Furniture	10%	841040	0	0	841040	0	841040	84104	756936
Furniture	10%	1724455	0	0	1724455	0	1724455	172446	1552010
Other Fixtures	10%	3470603	1281125	0	4751728	0	4751728	475173	4276555
Electric Fitting	15%	3614249	234105	1541845	5390199	0	5390199	692891	4697308
CCTV Camera	15%	173952	0	0	173952	0	173952	26093	147859
Other Fixed Assets									
Other Assets	15%	12044055	1250847	7497154	20792056	0	20792056	2556522	18235534
Public Toilate	10%	2517027	1024035	1658575	5199637	0	5199637	437035	4762602



MUNCIPAL BOARD SUMERPUR

Schedule No. 2-8

450 CASH AND BANK BALANCE

Particular	C.Y 31/03/2017	P.Y 31/03/2016
Cash Balance	6132	41607
<u>13th Finance Cash Book</u>		
BSUP A/c No. 251 ICICI	5359155	8852516
ICICI Bank A/c 1839	5704969	252089
ICICI Bank A/c 0806	30460722	2641851
<u>CM BPL Aavasiy Yojna</u>		
CM BPL Aavasiy Yojna SBI	1988058	79751
<u>DAY NULM Cash Book</u>		
ICICI Bank 791	1019934	0
<u>General Cash Book</u>		
Bank of Baroda	100	323096
HDFC A/c	3014935	583471
MG Bank A/c 84	0	5126
Pali Urban Co operative Bank	786910	786910
SBBJ Saving A/c	2158990	2719148
KMB 76707	6000	6213317
Union Bank of India	1318353	1100851
Axis Bank 91701000814-8388	1634780	0
PNB Bank	0	364259
Tresury A/c	35240385	22446542
<u>IHSDP Cash Book</u>		
IHSDP SBI A/C 498	7171197	4055916
IHSDP KMB 122	0	2666619
<u>SJSRY Cash Book</u>		
SJSRY PD A/c	40000	40000
<u>SBM Cash Book</u>		
ICICI Bank A/c 702	4738495	1016828
SBM T-4722	10797000	1080000
TOTAL	111446115.8	55269897

Schedule No. 2-9

412 LOANS & ADVANCES

Particular	C.Y 31/03/2017	P.Y 31/03/2016
Advance Adjustment	123728	123728
Executive Eng Jawai Nahar	1000000	1000000
Yashwant Parihar	50000	50000
TOTAL	1173728	1173728



MUNCIPAL BOARD SUMERPUR

Schedules forming part of Incmoe and Expenditure Statement for the year ended on 31st March, 2017

Schedule No. 1-1

110 TAX REVENUE

Particular	C.Y 31/03/2017	P.Y 31/03/2016
House Tax	79814	177383
Nagriy Kar/Residential	292170	36902
Nagriy Vikas Kar	0	171361
TOTAL	371984	385646

Schedule No. 1-2

120 ASSIGNED REVENUES AND COMPENSATION

A/C CODE Particular	C.Y 31/03/2017	P.Y 31/03/2016
Compensastion in lieu of Octroi	107934000	98122000
TOTAL	107934000	98122000

Schedule No. 1-3

130 RENTAL INCOME FROM MUNCIPAL PROPERTIES

A/C CODE Particular	C.Y 31/03/2017	P.Y 31/03/2016
Rent from Building	212520	0
Rent from Emp Building (House Rent Ded)	0	202401
Event Fees	22000	0
Tent & Shamiyana	18700	41475
Cabin Rent	2880	0
Mobile Toilate Rent	40000	0
TOTAL	296100	243876



140 FEES AND USER CHARGES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	<u>Suchikaran & Registration</u>		
	Suchikaran & Registration	51892	29800
	<u>Licensing Fees</u>		
	PFA	3437	213228
	<u>Fees for Grant of Permit</u>		
	NOC	3316802	0
	Fees for Other(Application Form)	367239	135531
	Nal Bijli Fees	0	79998
	<u>Fees for Certificate or Extract</u>		
	Copy Application Fees	18403	21464
	Birth & Death Certificate Fees	12035	0
	Certificate	59712	20892
	Duplicate Ration Card	0	140
	Marriage Certificate Fees	18546	19149
	<u>Development Charges</u>		
	Development Charges	5807234	7755149
	Patrkar Kalyan Fund	20463	19906
	Annual Commercial Fees	0	19116
	Documentation Charges	17477	0
	Road Cutting Charges	38062	0
	<u>Regularisation Fees</u>		
	Premium	2950670	6666398
	Processing Fees	26189	0
	Permission	1016253	4093570
	Kachhi Basti Niyaman Fees	81290	0
	BSUP Charges	21369	0
	Bhu Rajasv (40%)	-821448	-484438
	Bhumi Bakaya Rashi	37000	0
	Bhumi Upyog Shulk	313411	0
	Any Prabhar (Other Charges)	1102376	412183
	Compensation Fees	372990	73690
	Parking Fees	509040	0
	<u>Penalties & Fine</u>		
	Penalties & Fine	218669	244413
	<u>Other Fees</u>		
	Advertisement Fees	103785	109610
	Siwrage Connection Fees	97150	3274764
	Assets Report	4159	0
	Amptiyar Fees	12500	96800
	Nigman Shulk	243288	0
	Assets Tf Fees	0	721147
	Pratham tal	11989	0
	Transfer fees	274559	16407
	Business Shulk	212324	0
	Namantran Shulk	0	3042
	Agreement Stamp	21444	0
	15% Comm Raj	7360	0
	Street vendor Receipt	12650	0
TOTAL		16560319	23541959



MUNCIPAL BOARD SUMERPUR

Schedule No. 1-5

150 SALES AND HIRE CHARGES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	<u>Sale of Product</u>		
	Sale of Land Auction	9461479	3823000
	Sale of Tender Form	462674	439140
	Other	0	7920
	Lease Rashi	2772415	3785701
TOTAL		12696568	8055761

Schedule No. 1-6

171 INTEREST EARNED

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	Interest	1120623	2021336
TOTAL		1120623	2021336

Schedule No. 1-7

180 Other Income

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	Audit Recovery	22166	36706
	Excess Payment/ Rec From Party	304	0
	Janganana Traning Bhatta	110000	39050
	Other Income	6000	30342
	MTR Shulk	126700	0
	Pashupalan Madad Less Exp	-95000	0
	Recovery From Othes Advertisement	2000	0
	Salary Vasuli	13507	227088
	Misc Diff in CB	113506	0
	Other Exp	2	0
	State Grant	3	0
TOTAL		299188	333186

Schedule No. 1-8

210 ESTABLISHMENT EXPENSES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	<u>Salaries, Wages and Bonus</u>		
	Salaries and Allowances	63214963	55815281
	Arrear of Salary	0	429463
	<u>Benefits and Allowances</u>		
	Medical Reimbursement	184415	64098
	Uniform Allowance to Employee	192150	202200
	Fees to Mayor, Chairmen and Councilor		769100
	Other - Rashan		55680
TOTAL		63591528	57335822



MUNCIPAL BOARD SUMERPUR

Schedule No. 1-9

220 ADMINISTRATIVE EXPENSES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	<u>Office Maintenance</u>		
	Bill Payment	13630	0
	Water Charges	14132	0
	<u>Communication Expenses</u>		
	Telephone and Mobile Charges	238848	209144
	Postage & Couriour Expenses	0	23501
	<u>News Paper and Magazine Expenses</u>		
	News paper and Magazine Expenses	32529	980
	<u>Printing and Stationery</u>		
	Printing Expenses	128040	30781
	Staionery	132290	3500
	Computer Exp	35050	0
	<u>Travelling and Conveyance</u>		
	Travelling and Vehical Expenses	260477	235196
	Oil& Fuel	0	109223
	Idhan & Petrol	1713607	1723497
	Vehicle Exp	0	122005
	<u>Insurance & Vehicle Registration Fees</u>		
		120231	47722
	<u>Legal Expenses</u>		
	Legal Expenses	324980	406546
	<u>Advertisement and Publicity</u>		
	Advertisement Charges	2035777	2345610
	<u>Other Administrative Expenses</u>		
	Medicine & Finayal Etc	194550	405940
	Other Casual Expenses	2212490	1894740
	Membership of CMAR & other	4000	4000
TOTAL		7460631	7562385



MUNCIPAL BOARD SUMERPUR

Schedule No. 1-10

230 OPERATION AND MAINTENANCE EXPENSES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	<u>Electricity & Water</u>		
	Electricity Purchase	1659659	2199004
	Water	156622	123298
	<u>Infrastructure Exp</u>		
	Road and Bridge	5822652	20343485
	Light Exp	2263445	962229
	Office Exp.	0	37240
	Nale Naliyan Kuda Kachara	10144646	8277186
	Fixed Assets Repairing	1466509	0
	Bus Stand	115021	0
	<u>Repair & Maintenance- Civic Amenties</u>		
	Repair & Maintenance- Gardens	662174	271020
	Public Toilate	0	1299753
	<u>Repair & Maintenance- Building</u>		
	Office Building	0	319677
	Residential Building	0	1593429
	Other Repairing Work	933618	656497
	<u>Repair & Maintenance- Vehical</u>		
	Repair & Maintenance- Vehical - Garage	589351	571346
	Repair & Maintenance- Fire Brigade	195754	149545
	Repair & Maintenance- Office	169424	470363
	<u>Other Assets</u>		
	Electronic Fitting	165749	936510
	Electronic Item	0	195506
	Any Assets	0	3075919
	Motor Repairing	35670	276690
	<u>Other Operation & Maintenance Expenses</u>		
	Other Exp	0	177667
TOTAL		24380294	41936364



Schedule No. 1-11

240 INTEREST AND FINANCE CHARGES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	Bank Charges	9025	7727
	Int on Loan From Rudfco	0	963440
TOTAL		9025	971167

MUNCIPAL BOARD SUMERPUR

Schedule No. 1-12

250 PROGRAMME EXPENSES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
	Own Programme Expenses	3329461	3177420
	TOTAL	3329461	3177420

Schedule No. 1-13

260 REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES

A/C CODE	Particular	C.Y 31/03/2017	P.Y 31/03/2016
260-20	Contribution Exp.		
260-20-02	Janganana Exp.	0	39050
	TOTAL	0	39050

