

B/s total issue

**MUNICIPAL BOARD, PARBATSAR
NAGPUR, RAJASTHAN**

AUDIT REPORT 2013-2014

AUDITOR



M/s B L MALVIYA & COMPANY
CHARTERED ACCOUNTANTS

☎: 0291-2430052, ☎ - 94142-67097, ✉: BLMALVIYA@LIVE.COM

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🌐: blmalviya@live.com PAN: AALFB8189N

INDEPENDENT AUDITOR'S REPORT

To,
The Executive Officer,
Municipality Parbatsar, Nagaur (Rajasthan)

Audit Report of Municipality Parbatsar, Nagaur (Raj.) for the Financial Year 2013-2014

Report to the financial statement;

We have audited the accompanying financial statement of Municipality Parbatsar Nagaur, Rajasthan, which comprise the Balance Sheet as at march 31, 2014, and the Statement of Income and Expenditure of the year ended on that date and other explanatory information annexed thereto.

Management's Responsibilities for financial statement;

Management's responsible for the preparation of this financial statement that gives a true and fair view of the financial position, financial performance of the municipality in accordance with the Rajasthan Municipality Act 2009 and Rules 91 of Chapter VI framed there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud and error.

Auditor's Responsibilities;

Our responsibilities to express an opinion on these financial statements based on our audit. We conducted our audit 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 amount and disclosures in the financial statements. The procedures selected depend on the auditor's





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judgment including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditors consider internal control relevant to the municipality's 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 also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the municipality's, 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 audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us the financial statement give the information required by the Rajasthan Municipality Act 2009 and Rules 91 of Chapter VI framed there under, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

These financial statements are the responsibility of the Municipality management. Our responsibility is to express an opinion on these financial statements based on our audit.

We Report that: -

- i. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit except;
 - a) Copy of TDS, RVAT, Royalty and Service Tax Return. Liabilities on account of late filing, short deduction and mismatching is not ascertain.
 - b) We have not provided details of pending legal cases filed against municipality/ third parties and vice versa.





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- c) *We have not received explanation of excess payment of EMD through cheque no 197002 of The Nagaur Central Co-Operative Bank A/c No. 01589270263 dated 09-04-2012 Rs 51,600/- paid to M/s Radha Ballabh, Parbatsar and chq no.197004 The Nagaur Central Co-Operative Bank A/c No. 01589270263 dated 09-04-2012 Rs. 49,800/- paid to M/s Praveen Construction Company, Parbatsar against EMD receipt of Rs 600/- vide receipt no 71 and receipt no. 61 of bill book no. 19 dated 21-03-2012 each respectively. This seems to be an excess payment without proper sanctioning authority. This amount is still to be recoverable.*
- d) *There is an excess payment of Rs. 67,809 to M/s Radha Ballabh, Parbatsar against Work order number 1013 in final running bill dated 27-04-2012 which is still to be recoverable.*
- e) *There is an excess payment of Rs 30 every month total Rs 390 of which Rs 330 is paid during year 2012-2013 and Rs 60 is paid during year 2013-14 is still to be recoverable from Sarvan Lal Ghewaria .*
- ii. In our opinion, proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- iii. The Balance Sheet of the Municipality and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
- iv. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon give a true and fair view:
- a. In case of the Balance Sheet, of the state of affairs of the Municipality as at 31st March 2014 ;
- b. In case of Income and Expenditure Account, of the surplus of the Municipality for the year ended on that date.
- In our opinion and to the best of our information and according to the explanations given to us;
- i. All sums due to and received by the Municipality have been brought to account and have been appropriately classified;





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2. All grants sanctioned/received by the Municipality during the year, have been accounted after net off of the deduction by the sanctioning authority;
3. As explain to us Earmarked Funds in respect of Gratuity and General Provident Fund have been created; *but at the time of retirement of employee payment are being made from other bank also which create difference between their fund & respective bank balance.*
4. As informed and explain to us the contracts that are in existence during the year, no deviations from the sanctioned plans and the estimates are without the sanction of the competent authority;
5. The Municipality is not maintaining proper records showing full particulars, including quantitative details and situation of fixed assets as prescribed in Performa 23 under Rule 46 (KHA) of Rajasthan Nagar Palika Accounting Rules 1963; the fixed assets have not been physically verified at reasonable intervals;
6. The Municipality is not maintaining proper records showing full particulars of leasehold property, lease rentals are therefore not verified;
7. The Municipality is not maintaining records of stores and physical verification has not been conducted by the Municipality;
8. There is no procedures of physical verification of stores followed by the Municipality;
9. In absence of proper maintenance of records of stores, identification of unserviceable or damaged stores are not identified;
10. There is no accounting policy prescribed for valuation of stores in the preceding year;
11. As explained to us, there are none parties to whom loans or advances have been given by the Municipality;
12. As explain to us, no advances given to municipal employees except Loan against provident fund of the employees contribution towards provident fund, advance for house, advance for grains, general advance ;
13. There is adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets;
14. The Municipality is not depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government etc., in due time. Statement of such





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maintained by the municipality are annexed herewith indicating nature, cause of delay and the amount not deposited.

15. The Municipality is generally regular in remittance of pension and leave encashment contributions which the Municipality is liable to remit towards the retirement dues of its employees, including employees on deputation except provident fund;
16. None personal expenses have been charged to the Municipality's accounts;
17. All Bank Reconciliation Statement has been prepared.
 - a) A sum of Rs 30,000 has been debited by The Nagaur Central Co-Operative Bank A/c No. 01589270263 on dated 15-10-2012 against cheque no. 0102182 dated 08-10-2012 amounting Rs 10,000 given to Vipin electronics, Ajmer. Therefore balance of captioned bank as on 31-03-2014 is understated by Rs 20,000,
 - b) PD Bhumi Rupantaran Bank statement is understated by Rs. 29,496.00.
 - c) PD Gratuity bank statement is understated by Rs 24,035/-.
 - d) PD Provident Fund bank statement is understated by Rs 51,067/-
18. No year-end and reconciliation procedures as prescribed have been carried out by the municipality.

FOR M/s. B L MALVIYA & COMPANY,

Chartered Accountants,

FRN-016596C

Bhavanee Malviya
CA B.L MALVIYA

Partner

MLNO.: 071174



CAMP: Parbatsar, Nagaur

Dated : 10-05-2016

Municipality of Parbatsar
Nagaur Rajasthan

Balance Sheet as at 31-03-2014

PARTICULARS	Schedule	As at 31-03-2014		As at 31-03-2013	
		Details	Amount	Details	Amount
LIABILITIES					
RESERVE & SURPLUS					
Municipal (General) Fund	1	46,353,898		33,868,294	
Earmarked Funds	2	2,566,837		2,604,379	
Reserve & Surplus	3	-		-	
Total Reserve & Surplus (A)			48,920,735		36,472,673
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	3,791,736	3,791,736	5,527,692	5,527,692
LOANS					
Secured Loans	5	-		-	
Unsecured Loans	6	-		-	
Total Loans (C)					
CURRENT LIABILITIES & PROVISIONS					
Sundry Deposits	7	2,249,748		1,214,845	
Sundry Creditors	8	5,133,887		361,274	
Statutory Liabilities	9	4,800,807		5,456,738	
Other Liabilities	10	4,706,039		3,240,851	
Provisions	11	-		-	
Total Current Liabilities and Provisions (D)			16,890,481		10,273,708
TOTAL LIABILITIES (A+B+C+D)			69,602,952		52,274,073
ASSETS					
FIXED ASSETS					
Gross Block	12	41,721,184		29,299,515	
Depreciation Fund	13	4,613,981		1,606,565	
Net Block		37,107,203		27,692,950	
Capital Work In Process	14	-		-	
Total Fixed Assets (A)			37,107,203		27,692,950
INVESTMENTS					
General Fund Investments	15	18,383,122		10,331,566	
Specific Fund Investments	16	2,719,184		2,391,919	
Total Investments (B)			21,102,306		12,723,485
CURRENT ASSETS, LOAN & ADVANCES					
Inventories	17	-		-	
Sundry Debtors/ Receivables	18	-		1,853	
Cash & Bank Balances	19	10,616,709		8,899,792	
Loans, Advances & Deposits	20	776,733		2,955,992	
Total Current Assets, Loans & Advances (C)			11,393,442		11,857,637
TOTAL ASSETS (A+B+C)			69,602,952		52,274,073
Notes to Accounts and Accounting Policies	32				

In witness & Confirmation of Facts
For Municipality Parbatsar, Nagaur, Rajasthan

Executive Officer

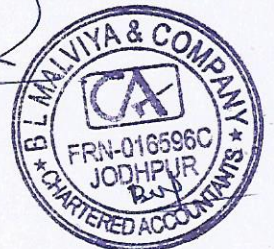
Chairman

Accountant

In terms of our audit report of even date
For B L MALVIYA & COMPANY
Chartered Accountants
FRN-016596C

CA B. L. MALVIYA
PARTNER
M.NO. - 071174

CAMP: Parbatsar, Nagaur
DATE : 10-05-2016



**Municipality of Parbatsar
Nagaur Rajasthan**

**Income & Expenditure
For the Year Ended 31-03-2014**

PARTICULARS	Schedule	Amount in Rs.	
		2013-2014	2012-2013
<u>INCOME</u>			
Income From Taxes	21	-	-
Assigned Compensations	22	-	-
Rental Income from Municipal Properties	23	456,786	855,143
Fees and User Charges	24	5,865,591	9,353,400
Revenue Grants, Contributions and Subsidies	25	17,308,000	16,069,700
Income from Corporation Assets and Investment	26	220,460	1,834,005
Miscellaneous Income	27	78,012	483,592
Total Income		23,928,849	28,595,840
<u>EXPENDITURE</u>			
Establishment Expenses	28	9,395,774	11,097,538
General Administrative Expenses	29	2,722,172	3,610,647
Decrease in Stores / (Increase in Stock)		-	-
Public Works	30	2,027,012	3,051,368
Miscellaneous Expenses	31	249,914	263,958
Interest & Financial Exp.		1,189	4,845
Depreciation During the Year		3,007,416	1,606,565
Total Expenditure		17,403,477	19,634,921
Surplus before adjustment of prior period items and Depreciation		6,525,372	8,960,919
Less: Prior Period Items		-	-
Less: Prior Period adjustment of Depreciation		-	-
<u>NET SURPLUS</u>		6,525,372	8,960,919
Notes to Accounts and Accounting Policies	32		

In witness & Confirmation of Facts
For Municipality Parbatsar
Nagaur Rajasthan

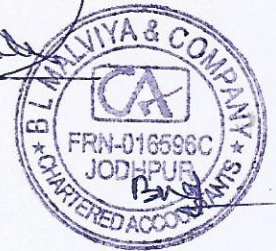
Executive Officer Chairman Accountant

CAMP: Parbatsar, Nagaur
DATE : 10-05-2016



In terms of our audit report of even date
For B L MALVIYA & COMPANY
Chartered Accountants
FRN-016596C

CA B. L. MALVIYA
PARTNER
M.NO. - 071174



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule-1				
MUNICIPAL (GENERAL) FUND				
Opening balance				
Add : - Addition during the year	33,868,294		14,593,427	
Less:- Deduction during the year	7,303,208		10,313,948	
Add: Excess of Income over Expenditure	1,342,976		-	
	6,525,372	46,353,898	8,960,919	33,868,294
Schedule-2				
EARMARKED FUND				
Gratuity Fund	369,735		852,345	
General Provident Fund	2,197,102	2,566,837	1,752,034	2,604,379
Schedule-3				
RESERVE & SURPLUS				
Opening balance	-		-	
Add :- Addition during the Year	-		-	
Less :- Withdrawal during the Year	-		-	
Schedule- 4				
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE				
Central Government (HUDCO)	-		-	
Grant from St RUIDP	-		-	
Grant from State Govt.	-		-	
Public Participation (Aid)	-		-	
Special Grant for 11/12th Financial Commission	32		32	
Special Grant for City Development	152,940		367,875	
Special Grant for Heritage Scheme	-		-	
Special Grant for Heritage Walk	-		-	
Special Grant for Maintenance of Environment & Slum Area	-		-	
Special Grant for Natural Hazards	-		-	
Special Grant for Road and Gutters	702,766		-	
Special Grant for Swarna Jayanti Sahari Rojgar Sch.	2,709,433		3,112,060	
Special Grant from S.F.C.	121,260		2,047,085	
Urban Development Grant	105,305	3,791,736	640	5,527,692



Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

Amount in Rs.

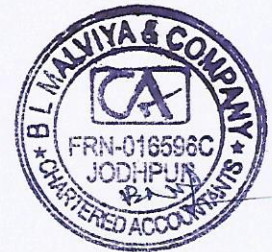
PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule- 5				
SECURED LOANS				
State Government (From ADB through RUIDP)	-		-	
Secured Loan from RUIDP	-		-	
Loan from RUIDFCO	-		-	
Loan From HUDCO (Secured by GOVT. Guarantee)	-		-	
Loan Form RUIFDCO For JCTSL(Interest free loan)	-	-	-	-
Schedule- 6				
UNSECURED LOAN				
Bank Of Rajasthan (Long Term Loan)	-	-	-	-
Schedule- 7				
SUNDRY DEPOSITS				
Security & Amanat Payable	2,249,748	2,249,748	1,214,845	1,214,845
Schedule- 8				
SUNDRY CREDITORS				
Creditors For supplies	-		127,586	
Other Creditors	5,133,887	5,133,887	233,688	361,274
Schedule- 9				
STATUTORY LIABILITIES				
Income Tax (TDS) Payable	62,206		10,931	
Commercial Tax Payable	13,533		355,356	
Salary Payable	4,725,068		5,090,451	
Labour Cess Deduction	-	4,800,807	-	5,456,738
Schedule- 10				
OTHER LIABILITIES				
Payable to other Department agency Recoveries	4,675,079		3,240,851	
Royalty Payable	30,960		-	
Flood Relief Fund	-		-	
Relief Fund	-	4,706,039	-	3,240,851



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule- 11				
PROVISIONS				
Audit fees Payable	-		-	
Electricity Expenses Payable	-		-	
Interest Payable	-		-	
Petrol/Diesel Payable	-		-	
Telephone Payable	-		-	
Water Payable	-	-	-	-
Schedule- 12				
GROSS BLOCK				
Immovable Assets				
Land	8,344,875		8,344,875	
Office Building	2,217,949		1,996,462	
Residential Building	97,200	10,660,024	97,200	10,438,537
Infrastructure Assets				
Roads & Bridge	24,161,705		15,171,684	
Sewerage & Drainage	5,639,252		2,787,569	
Others	-	29,800,957	-	17,959,253
Moveable Assets				
Plant & Machinery	555,522		205,382	
Vehicles	577,898		577,898	
Furniture & Fixture	106,680		105,905	
Office Equipment	-		-	
Computers	20,103		12,540	
Live Stock	-	1,260,203	-	901,725



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule-13				
DEPRECIATION FUND				
Opening Balance	1,606,565		-	
Add:- Depreciation provided during the year	3,007,416		1,606,565	
Less:- Depreciation for the previous year	-	4,613,981	-	1,606,565
Schedule- 14				
CAPITAL WORK IN PROGRESS				
Carcass Plant	-		-	
Cattle House	-		-	
Development Work Through SFC	-		-	
Development of 12th Finance Commission	-		-	
Development of 13th Finance Commission	-		-	
Flush Toilet	-		-	
Gardens	-		-	
Heritage Conservation	-		-	
Heritage Walk	-		-	
Public Toilet	-		-	
Resettlement JNNURM	-		-	
Roads	-	-	-	-
Schedule- 15				
GENERAL FUND INVESTMENT				
P.D Account with Interest	16,303,742		9,696,632	
Non-Interest Bearing PD A/c	2,079,380		634,934	
R.U.D.F. Equity Contribution	-		-	
R.U.I.S. Equity Contribution	-		-	
Equity Contribution Of JCTSL	-	18,383,122	-	10,331,566
Schedule- 16				
SPECIFIC FUND INVESTMENT				
Employee's GPF Accounts	2,075,188		1,539,574	
Gratuity P.D A/c	643,996	2,719,184	852,345	2,391,919



Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule - 17				
INVENTORIES				
Stores Central	-		-	
Fire	-		-	
Electricals	-		-	
Garage	-		-	
Stock others	-	-	-	-
Schedule- 18				
SUNDRY DEBTORS / RECEIVABLES				
House Tax	-		-	
Rent Receivables	-		-	
Lease	-		-	
Receivables From Govt.	-		1,853	
Urban development tax	-		-	
Less : Provision for Doubtful Recoveries	-	-	-	1,853
Schedule- 19				
CASH & BANK BALANCES				
Cash in Hand	7,819		959	
Head Office	-		-	
Balances in FDR a/cs	-		-	
Deposits Control A/c	-		-	
Balances in Saving & Current a/cs	-		-	
Nationalized Banks	10,608,890	10,616,709	8,898,833	8,899,792



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule- 20				
LOANS,ADVANCES & DEPOSITS				
Loans to Staff	273,237		516,967	
Building Loan	-		-	
Grain Loan	-		7,000	
Vehicle Loan	-		-	
Advance to Staff	262,000		580,864	
Advance to Contractors and Suppliers	143,422		168,009	
Others				
Advance to Others(State insurance & PF)	-		-	
Bank of Raj Grain Loan (For Staff)	-		-	
Deposits with RSEB	22,350		22,350	
Deposits with others department	-		1,606,000	
Kalyan Nidhi	-		-	
Gratuity Payable	-		-	
Court deposits	-		-	
Tax collected at sources	-		-	
Accrued Interest	75,724		54,802	
Service Tax Recoverable	-	776,733	-	2,955,992



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule - 21				
INCOME FROM TAXES				
House Tax	-		-	
Urban Development Tax	-	-	-	-
Schedule - 22				
ASSIGNED COMPENSATION				
Octroi Compensations	-		-	
Entertainment tax compensation	-	-	-	-
Schedule - 23				
RENTAL INCOME FROM MUNICIPAL PROPERTIES				
Income from Rent and Teh Bazari	456,786	456,786	855,143	855,143
Schedule - 24				
FEES AND USER CHARGES				
Cattle House	-		-	
Copy Fees	286,377		468,094	
Fair Fees	-		-	
License Fees Construction and Development Work	5,579,214	5,865,591	8,885,306	9,353,400
Schedule - 25				
REVENUE GRANT, CONTRIBUTION, SUBSIDIES				
Annual Aid by Govt.	17,308,000		16,069,700	
MP MLA Fund	-	17,308,000	-	16,069,700
Schedule - 26				
INCOME FROM CORP.ASSET/INVESTMENT				
Receipt from Jaipur Development Authority for Sale of Land	-		-	
Interest on Corporation Investment	220,460		952,118	
Sale of Manure		220,460	881,887	1,834,005
Schedule - 27				
MISCELLANEOUS INCOME				
Sahari Jamabandi	-		-	
Income from Maintenance of Sewer	-		-	
Cleaning of Gutters	49,600		61,428	
Penalties	-		-	
Material Deduction	13,132		-	
Penalties under Different Act & Rules	-		411,275	
Others	15,280	78,012	10,889	483,592



**Schedule forming part of Balance Sheet of
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Amount in Rs.

PARTICULARS	As at 31-03-2014		As at 31-03-2013	
	Details	Amount	Details	Amount
Schedule -28				
ESTABLISHMENT EXP.				
Corporator (Parishad) Allowance	322,050		349,800	
Leave Pension Contribution	572,557		1,396,572	
Medical Reimbursement	-		5,672	
Salary and Other Payment	8,471,291		9,292,705	
Travelling Reimbursement	29,876	9,395,774	52,789	11,097,538
Schedule -29				
GENERAL ADMINISTRATION EXP.				
Advertisement Expenses	340,505		586,323	
Audit fees	94,200		-	
Books and Newspaper	-		3,520	
Printing & Stationery	96,591		74,458	
Cleaning & Garbage Transportation on Contract	102,800		217,847	
Contingencies Expenses	569,681		628,385	
Contract Vehicle Expenses	1,518,395		2,100,114	
Corporation Liabilities	-		-	
Court Expenses	-		-	
Dress	-	2,722,172	-	3,610,647
Schedule- 30				
PUBLIC WORKS				
Building Capacity Plant / Training	-		-	
Computerization for Kacchi Basti	-		-	
Construction of Sewer Lines	-		-	
Construction of Electricity Lines	-		-	
Development and Maintenance of Kacchi Basti	-		-	
Expenditure. On Bawari Jirnoudhar	-		-	
Expenses against aid for Roads & Gutter	-		-	
Carcass Plant Development Work	-		-	
Expenses against MP, MLA Fund	-		81,376	
Other Construction Work	-		-	
Rehabilitation of Kachhi Basti	-		-	
Swarna Jayanti Rojgar Yojna Expenses	-		-	
Work against Public Participation	2,027,012	2,027,012	2,969,992	3,051,368
Schedule- 31				
MISCELLENOUS EXPENSES				
Chara Dana Expenses	-		-	
Contingencies and Other Expenses	245,694		226,485	
Maintenance of Nigam Building	4,220		37,473	
Purchase of Electric Goods	-		-	
Purchase of Plant & seeds	-		-	
Purchase of Tools	-	249,914	-	263,958



List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

List of Schedule 2 Earmarked Fund	Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013
Gratuity Fund		
Gratuity Payable		
Opening Balance	852,345	183,174
Add:- Addition during the Year	429,994	1,548,418
Add:- Income during the Year	58,020	48,502
Less:- Amount Paid during the Year	970,624	927,749
Closing Balance (A)	369,735	852,345
Employee PF Payable		
Opening Balance	1,318,845	1,175,787
Add:- Addition during the Year	1,356,309	317,786
Add:- Income during the Year	168,326	110,509
Less:- Amount Paid during the Year	706,063	285,237
Closing Balance (B)	2,137,417	1,318,845
Palika Pension Payable		
Opening Balance	433,189	403,159
Add:- Addition during the Year	801,144	777,701
Less:- Amount Paid during the Year	1,174,648	747,671
Closing Balance (C)	59,685	433,189
Closing Balance (A+B+C)	2,566,837	2,604,379



List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

List of Schedule 4 Grant/Contribution For Specific Purpose

Amount In Rs.

Particulars	As at 31-03-2014	As at 31-03-2013
Special Grant Under Budget 2012-2013		
Grant Under Budget 2012-2013		
Opening Balance	-	-
Add:- Grant received during the Year	-	2,400,000
Less:- Expenses incurred during the Year	-	2,400,000
Closing Balance	-	-
Special Grant for City Development		
MLA Yogna Grant		
Opening Balance	-	136,000
Add:- Grant received during the Year	2,060,000	420,485
Less:- Expenses incurred during the Year	1,907,293	556,485
Total (A)	152,707	-
MP Yogna Grant		
Opening Balance	-	600,000
Add:- Grant received during the Year	-	-
Less:- Expenses incurred during the Year	-	600,000
Total (B)	-	-
Grant for 13th VIT AYOOG		
Opening Balance	367,875	303,000
Add:- Grant received during the Year	5,651,000	4,170,000
Less:- Expenses incurred during the Year	6,018,642	4,105,125
Total (C)	233	367,875
Closing Balance (A+B+C)	152,940	367,875
Grant for State Finance Commission		
Rajya VIT AYOOG		
Grant for Rajya VIT AYOOG		
Opening Balance	177	800,000
Add:- Grant received during the Year	-	-
Less:- Expenses incurred during the Year	-	799,823
Total (A)	177	177
Under 4th VIT AYOOG		
Grant for 4th VIT AYOOG		
Opening Balance	2,046,908	-
Add:- Grant received during the Year	4,421,000	4,340,000
Less:- Expenses incurred during the Year	6,346,825	2,293,092
Total (B)	121,083	2,046,908
Closing Balance (A+B)	121,260	2,047,085



<u>Special Grant for SJSRY</u>		
Grant for SJSRY		
Opening Balance	3,112,060	2,737,500
Add:- Grant received during the Year	-	600,000
Add:- Income Under SJSRY Grants	208,805	90,160
Less:- Expenses incurred during the Year	611,432	315,600
Closing Balance	2,709,433	3,112,060
<u>Urban Development Grant</u>		
Grant for BPL Awas Yojana		
Opening Balance	640	-
Add:- Grant received during the Year	983,960	950,000
Add:- Income Under BPL Grants	51	640
Less:- Expenses incurred during the Year	984,651	950,000
Total (A)	-	640
Grant for BPL Sarees & Blanket		
Opening Balance	-	-
Add:- Grant received during the Year	994,805	-
Less:- Expenses incurred during the Year	889,500	-
Total (B)	105,305	-
Closing Balance (A+B)	105,305	640
<u>12th VIT AYOOG</u>		
Grant for 12th VIT AYOOG		
Opening Balance	32	809,000
Add:- Grant received during the Year	-	-
Less:- Expenses incurred during the Year	-	808,968
Closing Balance	32	32
<u>Special Grant for Road and Gutters</u>		
Grant for Repair of Road		
Opening Balance	-	-
Add:- Grant received during the Year	2,894,000	-
Less:- Expenses incurred during the Year	2,191,234	-
Closing Balance	702,766	-

List of Schedule 7 Security & Amanat Payable

Amount In Rs.

Particulars	As at	As at
	31-03-2014	31-03-2013
<u>Security & Amanat Payable</u>		
Earnest Money	1,199,727	239,650
Security Deposit @10%	1,050,021	975,195
Total	2,249,748	1,214,845



List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

List of Schedule 8 Sundry Creditors	Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013
Creditors For supplies		
Manihar	-	127,586
Total (A)	-	127,586
Other Creditors		
Ajmer Vidhut Vitraningam Ltd.	2,136	4,449
Bharat Sanchar Nigam Ltd.	1,065	2,487
Jan Swashth Abhiyantrik Vibhag Rajasthan	3,835	3,783
Monu Sahu	7,500	7,200
M/s Kushal Chandela	4,917,323	-
M/s S K Construction, Parbatsar	171,028	158,118
Ramnivas S/o Baldev Vaishnav	31,000	-
Pushpak Courier Services	-	680
Sanjay Kamal & Company	-	1,401
Sarvan Lal Ghewaria	-	52,670
Shri Rana Water	-	900
Vijendra S/o Shri Bhagwan Singh	-	2,000
Total (B)	5,133,887	233,688
Total (A+B)	5,133,887	361,274

List of Schedule 9 Statutory Liabilities	Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013
Salary Payable		
Salary Payable	490,718	519,465
Parsad Allowance Payable	22,150	27,850
Provision for Leave Encashment Payable	4,212,200	4,437,141
Palika House Loan	-	105,995
Total	4,725,068	5,090,451

List of Schedule 10 Other Liabilities	Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013
Payable to other Department agency Recoveries		
Lease Payable	4,611,169	3,194,277
Test Checking	26,918	26,918
Service Tax Payable	36,992	19,656
Total	4,675,079	3,240,851



**List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

List of Schedule 15 General Fund Investment		Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013	
<u>General Fund Investment</u>			
P.D Account with Interest			
PD Main 2576	16,303,742	9,696,632	
Total (A)	16,303,742	9,696,632	
Non-Interest Bearing PD A/c			
PD 2657 Bhumi Rupantaran	2,079,380	634,934	
Total (B)	2,079,380	634,934	
Total (A+B)	18,383,122	10,331,566	

List of Schedule 19 Cash & Bank Balances		Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013	
<u>Cash Balances</u>			
Cash in Hand	7,819	959	
Total	7,819	959	
<u>Bank Balances</u>			
Nationalized Banks			
SBBJ 51066200017	552,044	83,334	
The Nagaur Central Co-Operative Bank 01589270263	302,346	2,964,632	
Oriental Bank of Commerce 15942041000651	2,711,630	2,653,953	
SBBJ BPL 61181844396	5,130	865	
SBBJ SJSRY 51066202388	7,037,741	3,196,050	
Total	10,608,890	8,898,833	

List of Schedule 20 Loans,Advances & Deposits		Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013	
<u>Loans,Advances & Deposits</u>			
Deposits With Others Department			
Accured 13th Vit Ayog	-	1,606,000	
Total	-	1,606,000	



**List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

List of Schedule 23 Rental Income From Municipal Properties Amount In Rs.

Particulars	As at 31-03-2014	As at 31-03-2013
Rental Income From Municipal Properties		
Income from Rent and Lease Rashi		
Rent Income	299,354	500,223
Lease Rashi	157,432	354,920
Total	456,786	855,143

List of Schedule 24 Fees And User Charges Amount In Rs.

Particulars	As at 31-03-2014	As at 31-03-2013
Fees And User Charges		
Copy Fees		
Road Cutting Charges	14,754	21,935
Birth & Death Certificate	2,658	2,867
Application Fees	21,982	16,630
JCB Hire Income	9,750	82,300
Certificate Income	1,000	448
Marriage Certificate	6,795	7,716
Nakal	1,077	2,712
NOC Fees	45,017	108,471
Ration Card	5,750	240
Advertisement Income	152,000	194,540
Tender Fees	19,500	15,475
Postal Order	220	14,760
BPLCard Fees	70	-
Water Connection Fees	5,804	-
Total (A)	286,377	468,094
License Fees Construction and Development Work		
Registration Charges	600	9,743
House Construction Permission	189,729	115,332
Vikas Sulk	829,382	3,054,624
Consultancy Fees	501,655	1,188,472
Commercial Construction Income	24,770	209,037
Hasantret Income	9,775	4,945
Bhumi Niyaman Sulk	3,255,614	3,947,947
Regularisation of Kachchi Basti (Patta Income)	341,555	142,919
Agricuture Land Conversion	295,197	164,150
Naam Darj	15,324	48,137
Land Conversion Income	92,820	-
Patta Hastantarit	11,545	-
Saptic Tank Construction Charges	11,248	-
Total (B)	5,579,214	8,885,306
Total (A+B)	5,865,591	9,353,400



**List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

List of Schedule 25 Revenue Grant, Contribution, Subsidies Amount In Rs.

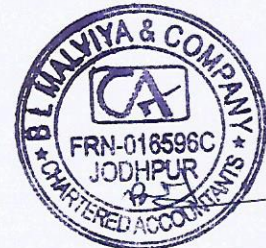
Particulars	As at 31-03-2014	As at 31-03-2013
Annual Aid by Govt.		
Chungi Income	16,035,000	14,470,000
SECC 2011 Janganna Contribution	-	101,500
Grant for Construction of Rain Basera	-	292,000
Electricity Grant	1,205,000	1,205,000
Scholarship Fund	-	1,200
Grant for Sixth Aarthik Janganna	68,000	-
Total	17,308,000	16,069,700

List of Schedule 26 Income From Corp. Asset Investment Amount In Rs.

Particulars	As at 31-03-2014	As at 31-03-2013
Interest on Corporation Investment		
Interest Received on PD	20,098	43,105
Bank Interest	66,924	54,162
Interest on Interim Advance	133,438	854,851
Total	220,460	952,118

List of Schedule 27 Miscellaneous Income Amount In Rs.

Particulars	As at 31-03-2014	As at 31-03-2013
Miscellaneous Income		
Penalties		
Penalty Income	-	411,275
Total (A)	-	411,275
Material Deduction		
Audit Fees Recovery	13,132	-
Excess Salary	-	-
Total (B)	13,132	-
Others		
Other Miscellaneous Income	15,280	10,889
Total (C)	15,280	10,889
Total (A+B+C)	28,412	422,164



List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014

List of Schedule 28 Establishment Expense		Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013	
Establishment Expense			
Salary and Other Payment			
Basic Salary	3,753,827	3,989,334	
DA Arrear A/c	74,838	131,348	
Dearness Allowance	3,122,731	2,643,182	
Gratuity	187,361	1,186,166	
House Rent Allowance	357,341	390,161	
Medical Allowance	23,757	27,609	
Jhadu Allowances	8,071	10,502	
Mobile Allowance	4,800	1,200	
Vehicle Allowance	12,101	12,553	
Palika Pension Contribution	799,228	775,788	
Bonus	94,836	94,836	
Uniform Allowance	27,900	30,026	
Stationary Allowances	4,500	-	
Total	8,471,291	9,292,705	

List of Schedule 29 General Administration Expense		Amount In Rs.	
Particulars	As at 31-03-2014	As at 31-03-2013	
General Administration Expense			
Contingencies Expenses			
Electricity Expense	32,162	51,566	
Water Expense	55,792	60,489	
Telephone Expense	11,417	11,336	
Postage and Stamp Expense	5,665	7,328	
Diesel Expenses	168,917	186,831	
Computer Operator Expense	89,700	86,400	
Map Charges	-	600	
Training Expenses	-	21,000	
Vehicle Repair and Maintenance Expense	50,708	67,873	
Consultancy Charges	3,243	948	
Legal Exp	22,565	20,585	
Office Expenses	8,754	23,326	
General Exp	41,579	8,868	
Other Operating & Maintenance Expenses	21,591	81,235	
Budget Expenses	38,000	-	
Insurance Expenses	19,588	-	
Total	569,681	628,385	



**List forming part of Schedule
Municipality Parbatsar, Nagaur Rajasthan
As on 31st March 2014**

Particulars	Amount In Rs.	
	As at 31-03-2014	As at 31-03-2013
<u>Public Works</u>		
Work against Public Participation		
Maintenance of Street Light	571,804	362,603
Maintenance of Parks & Garden	38,030	10,000
Maintenance of Road & Bridges	-	705,075
Maintenance of Drain & Sewerage	-	471,200
Maintenance of Electrical Appliances	1,450	-
Own Programme Expenses	17,059	111,259
Rain Basera Expenses	8,485	19,680
Electricity for Public Adjustment Account	1,205,000	1,205,000
SECC 2011 Janganna Expenses	101,500	-
Excess of Expenses Over Grant under Budget 2012-2013	-	8,375
Scholarship Expenses	-	76,800
Excess of Expenses Over Grant under BPL Awas Yogana	15,684	-
Expenses Under Sixth Aarthik Janganna	68,000	-
Total	2,027,012	2,969,992

Particulars	Amount In Rs.	
	As at 31-03-2014	As at 31-03-2013
<u>Miscellaneous Expenses</u>		
Contingencies and Other Expenses		
Festival Expenses	241,194	215,904
Colour Expenses	2,200	10,581
Fare Expenses	2,300	-
Total	245,694	226,485



Municipality, Parbhakar
Nagaur, Rajasthan
Year 2013-2014

Depreciation Chart

Name of Assets	Rate of Depreciation	Gross Block					Depreciation			Net Block As on 31-03-2014	
		As on 01-04-2013	Addition		Deduction	Total As on 03-2014	Up to 01-04-2013	Accumulated dep. on deduction	For the Year		Total As on 31-03-2014
			More than 180 days	Others							
101 Lands											
04 Garden		8,344,875	-	-	-	-	8,344,875	-	-	8,344,875	
20 Buildings											
01 Office Building	10%	450,350	-	-	-	-	450,350	40,532	85,567	364,783	
Office buildings	10%	97,200	-	-	-	-	97,200	8,748	18,468	78,732	
Residential Building											
02 Community Centre	10%	866,725	-	-	-	-	866,725	78,005	164,678	702,047	
Community Centre	10%	596,063	-	-	-	-	596,063	53,646	113,252	482,811	
Shops	10%	83,324	-	-	-	-	83,324	7,916	12,082	71,242	
Wall	10%	-	-	-	-	-	-	11,074	11,074	210,413	
Hall	10%	-	-	221,487	-	-	221,487	-	-	-	
30 Roads & Bridges											
01 Concrete	10%	6,126,227	4,512,103	2,096,160	-	-	12,734,490	1,126,759	1,545,582	11,188,908	
Concrete road											
02 Black Topped	10%	9,045,457	1,475,691	26,759	-	-	10,547,907	988,568	1,637,414	8,910,493	
Blacked topped											
03 Others	10%	-	263,994	-	-	-	263,994	26,399	26,399	237,595	
Graver Road											
04 Bridges	10%	-	-	615,314	-	-	615,314	30,766	30,766	584,548	
Bridge											
31 Sewerage and Drainage											
Sewerage & Drain	10%	2,787,569	618,385	2,233,298	-	-	5,639,252	430,750	645,854	4,993,398	
40 Plant & Machinery											
01 Vacuum Emptier Machine	15%	110,926	-	-	-	-	110,926	14,143	30,782	80,144	
Vacuum Machine											
02 Others	15%	88,741	-	-	-	-	88,741	11,315	24,626	64,115	
Dustbin	15%	887	-	-	-	-	887	-	887	-	
Powder Machine	15%	2,218	-	-	-	-	2,218	-	2,218	-	
Spray Machine	15%	-	-	-	-	-	-	13,715	13,715	-	
Iron Baricat	15%	-	-	13,715	-	-	13,715	18,000	18,000	102,000	
Wheel Beroje	15%	-	120,000	-	-	-	120,000	-	-	-	
50 Vehicles											
05 Cranes	15%	74,545	-	-	-	-	74,545	9,504	20,686	53,859	
Container											
06 Trucks	15%	497,807	-	-	-	-	497,807	68,456	109,887	387,920	
Tractor											
07 Tankers	15%	5,546	-	-	-	-	5,546	-	5,546	-	
Tanker											



**Municipality Parbatsar
Nagaur, Rajasthan**

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Schedule : 32

(A) Accounting Policies:

1. The accounts are prepared adopting mercantile system of accounting.
2. Depreciation on Fixed assets has been charged according to the rates prescribed in Income Tax Rules 1962 on Written down value method.
3. Investments are stated at cost.
4. Employee's Retirement benefit i.e. Gratuity & General Provident Fund are being deducted from the salary of employee and deposited into a separate bank account respectively. At the time of retirement, payments are made therefrom.
5. Leave encashment provision are determined on the basis of individual employees service book maintained by municipality.

(B) Notes on Accounts:

1. Cash receipts of incomes are accounted on the basis of receipt book along with Challan.
2. Balance of Loan against Provident Fund given to employee, Palika Advance for House and Palika General Advances is subject to management confirmation.
3. Balance of the Deposits received from contractors/suppliers is subject to management confirmation.
4. Provident Fund Payable, Gratuity Payable, Palika Pension Payable and Provision for Leave Encashment payable balances are subject to management confirmation.
5. As per Information & explanation provided to us there is no Capital WIP is standing as on 31-03-2014.
6. These accounts have been prepared covering receipts of various Grants/ Aids/ Funds from state Government for specific purpose/scheme. In view of long duration of scheme, utilization of same is subject to verification on completion of scheme.
7. Balance of Debtors, Creditors and other parties are subject to confirmation.
8. Figures of previous year have been rearranged and regrouped wherever found necessary.
9. As Informed by the Management there is no contingent liability for the year ended on 31st March 2014.
10. Provisions are prepared subject to the management confirmation.

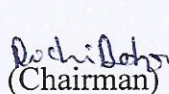

For Schedule 1 to 31

In Witness & Confirmation of Facts

For Municipality Parbatsar

Nagaur (Rajasthan)


Executive Officer

 
(Chairman) (Accountant)

In terms of our audit report of even date

For B L MALVIYA & COMPANY

Chartered Accountants

FRN- 016596C




CA B.L. MALVIYA]

Partner

M. No. 071174

CAMP: Parbatsar, Nagaur

Dated : 10-05-2016



**Municipality Parbatsar
Nagaur Rajasthan**

Cases of Delay of TDS

Annexure: A

S.No.	Section under which TDS Deducted	Tax Deducted at source (in Rs.)	Date on which TDS Deducted	Date on which TDS to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	194-C	3,648	15-Apr-13	7-May-13	13-Nov-13	190
2	194-C	11,848	15-Apr-13	7-May-13	13-Nov-13	190
3	194-C	3,402	3-May-13	7-Jun-13	13-Nov-13	159
4	194-C	5,862	3-May-13	7-Jun-13	13-Nov-13	159
5	194-C	12,602	3-May-13	7-Jun-13	13-Nov-13	159
6	194-C	2,533	3-May-13	7-Jun-13	13-Nov-13	159
7	194-C	2,182	3-May-13	7-Jun-13	13-Nov-13	159
8	194-C	1,099	14-May-13	7-Jun-13	13-Nov-13	159
9	194-C	4,260	14-May-13	7-Jun-13	13-Nov-13	159
10	194-C	713	3-Jun-13	7-Jul-13	13-Nov-13	129
11	194-C	414	3-Jun-13	7-Jul-13	13-Nov-13	129
12	194-C	320	3-Jun-13	7-Jul-13	13-Nov-13	129
13	194-C	81	3-Jun-13	7-Jul-13	13-Nov-13	129
14	194-C	482	3-Jun-13	7-Jul-13	13-Nov-13	129
15	194-C	965	3-Jun-13	7-Jul-13	13-Nov-13	129
16	194-C	579	3-Jun-13	7-Jul-13	13-Nov-13	129
17	194-C	15,214	5-Jun-13	7-Jul-13	13-Nov-13	129
18	194-C	414	9-Jul-13	7-Aug-13	13-Nov-13	98
19	194-C	579	9-Jul-13	7-Aug-13	13-Nov-13	98
20	194-C	965	9-Jul-13	7-Aug-13	13-Nov-13	98
21	194-C	482	9-Jul-13	7-Aug-13	13-Nov-13	98
22	194-C	713	9-Jul-13	7-Aug-13	13-Nov-13	98
23	194-C	320	9-Jul-13	7-Aug-13	13-Nov-13	98
24	194-C	81	9-Jul-13	7-Aug-13	13-Nov-13	98
25	194-C	713	31-Jul-13	7-Aug-13	13-Nov-13	98
26	194-C	522	6-Aug-13	7-Sep-13	13-Nov-13	67
27	194-C	23,973	6-Aug-13	7-Sep-13	13-Nov-13	67
28	194-C	31,783	6-Aug-13	7-Sep-13	13-Nov-13	67
29	194-C	414	12-Aug-13	7-Sep-13	13-Nov-13	67
30	194-C	579	12-Aug-13	7-Sep-13	13-Jan-14	128
31	194-C	965	12-Aug-13	7-Sep-13	13-Nov-13	67
32	194-C	482	12-Aug-13	7-Sep-13	13-Nov-13	67
33	194-C	81	12-Aug-13	7-Sep-13	13-Nov-13	67
34	194-C	320	12-Aug-13	7-Sep-13	13-Nov-13	67
35	194-C	17,209	14-Aug-13	7-Sep-13	13-Nov-13	67
36	194-C	9,287	6-Sep-13	7-Oct-13	13-Nov-13	37
37	194-C	22,093	12-Sep-13	7-Oct-13	13-Nov-13	37
38	194-C	713	18-Sep-13	7-Oct-13	13-Nov-13	37
39	194-C	482	18-Sep-13	7-Oct-13	13-Nov-13	37
40	194-C	965	18-Sep-13	7-Oct-13	13-Nov-13	37
41	194-C	579	18-Sep-13	7-Oct-13	13-Nov-13	37
42	194-C	414	18-Sep-13	7-Oct-13	13-Jan-14	98



43	194-C	81	18-Sep-13	7-Oct-13	13-Nov-13	37
44	194-C	320	18-Sep-13	7-Oct-13	13-Nov-13	37
45	194-C	7,814	18-Sep-13	7-Oct-13	13-Nov-13	37
46	194-C	713	10-Oct-13	7-Nov-13	13-Nov-13	6
47	194-C	414	10-Oct-13	7-Nov-13	13-Nov-13	6
48	194-C	579	10-Oct-13	7-Nov-13	13-Jan-14	67
49	194-C	965	10-Oct-13	7-Nov-13	13-Nov-13	6
50	194-C	482	10-Oct-13	7-Nov-13	13-Nov-13	6
51	194-C	81	10-Oct-13	7-Nov-13	13-Nov-13	6
52	194-C	320	10-Oct-13	7-Nov-13	13-Nov-13	6
53	194-C	2,440	25-Oct-13	7-Nov-13	13-Nov-13	6
54	194-C	2,654	25-Oct-13	7-Nov-13	13-Nov-13	6
55	194-C	12,331	25-Oct-13	7-Nov-13	13-Nov-13	6
56	194-C	11,752	25-Oct-13	7-Nov-13	13-Nov-13	6
57	194-C	10,800	25-Oct-13	7-Nov-13	13-Nov-13	6
58	194-C	10,426	25-Oct-13	7-Nov-13	13-Nov-13	6
59	194-C	482	31-Oct-13	7-Nov-13	13-Jan-14	67
60	194-C	965	31-Oct-13	7-Nov-13	13-Jan-14	67
61	194-C	579	31-Oct-13	7-Nov-13	13-Jan-14	67
62	194-C	414	31-Oct-13	7-Nov-13	13-Nov-13	6
63	194-C	81	31-Oct-13	7-Nov-13	13-Jan-14	67
64	194-C	320	31-Oct-13	7-Nov-13	13-Jan-14	67
65	194-C	713	31-Oct-13	7-Nov-13	13-Jan-14	67
66	194-C	1,817	1-Nov-13	7-Dec-13	13-Jan-14	37
67	194-C	14,152	19-Nov-13	7-Dec-13	13-Jan-14	37
68	194-C	482	9-Dec-13	7-Jan-14	13-Jan-14	6
69	194-C	965	9-Dec-13	7-Jan-14	13-Jan-14	6
70	194-C	579	9-Dec-13	7-Jan-14	13-Jan-14	6
71	194-C	414	9-Dec-13	7-Jan-14	13-Jan-14	6
72	194-C	81	9-Dec-13	7-Jan-14	13-Jan-14	6
73	194-C	320	9-Dec-13	7-Jan-14	13-Jan-14	6
74	194-C	713	9-Dec-13	7-Jan-14	13-Jan-14	6
75	194-C	939	20-Dec-13	7-Jan-14	13-Jan-14	6
76	194-C	15,280	26-Dec-13	7-Jan-14	13-Jan-14	6
77	194-C	3,943	26-Dec-13	7-Jan-14	13-Jan-14	6
78	194-C	713	13-Jan-14	7-Feb-14	4-Mar-14	25
79	194-C	16,060	21-Jan-14	7-Feb-14	4-Mar-14	25
80	194-C	12,570	21-Jan-14	7-Feb-14	4-Mar-14	25
81	194-C	5,027	27-Jan-14	7-Feb-14	4-Mar-14	25



**Municipality Parbatsar
Nagaur Rajasthan**

Cases of Non Deposition of TDS

Annexure: A 1

S.No.	Section under which TDS Deducted	Tax Deducted at source (in Rs.)	Date on which TDS Deducted	Date on which TDS to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	194-C	1,219	10-Apr-13	7-May-13		
2	194-C	305	10-Apr-13	7-May-13		
3	194-C	1,863	10-Apr-13	7-May-13		
4	194-C	382	10-Apr-13	7-May-13		
5	194-C	1,219	7-May-13	7-Jun-13		
6	194-C	382	7-May-13	7-Jun-13		
7	194-C	1,863	7-May-13	7-Jun-13		
8	194-C	305	7-May-13	7-Jun-13		
9	194-C	6,072	18-Sep-13	7-Oct-13		
10	194-C	965	13-Jan-14	7-Feb-14		
11	194-C	579	13-Jan-14	7-Feb-14		
12	194-C	414	13-Jan-14	7-Feb-14		
13	194-C	81	13-Jan-14	7-Feb-14		
14	194-C	320	13-Jan-14	7-Feb-14		

In Witness & Confirmation of Facts
For Nagar Palika Parbatsar

Executive Officer



**Municipality Parbatsar
Nagaur Rajasthan**

Cases of Delay in Deposition of VAT

Annexure: B

S.No.	Section under which VAT Deducted	VAT Deducted (in Rs.)	Date on which VAT Deducted	Date on which VAT to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	Rule 40	5,151	15-Apr-13	15-May-13	11-Mar-14	300
2	Rule 40	4,438	3-May-13	15-Jun-13	11-Mar-14	269
3	Rule 40	7,646	3-May-13	15-Jun-13	11-Mar-14	269
4	Rule 40	2,818	3-May-13	15-Jun-13	11-Mar-14	269
5	Rule 40	3,370	3-May-13	15-Jun-13	11-Mar-14	269
6	Rule 40	2,903	3-May-13	15-Jun-13	11-Mar-14	269
7	Rule 40	717	14-May-13	15-Jun-13	11-Mar-14	269
8	Rule 40	1,852	14-May-13	15-Jun-13	11-Mar-14	269
9	Rule 40	20,242	5-Jun-13	15-Jul-13	11-Mar-14	239
10	Rule 40	340	6-Aug-13	15-Sep-13	11-Mar-14	177
11	Rule 40	15,634	6-Aug-13	15-Sep-13	11-Mar-14	177
12	Rule 40	20,728	6-Aug-13	15-Sep-13	11-Mar-14	177
13	Rule 40	22,447	14-Aug-13	15-Sep-13	11-Mar-14	177
14	Rule 40	6,056	6-Sep-13	15-Oct-13	11-Mar-14	147
15	Rule 40	9,606	12-Sep-13	15-Oct-13	11-Mar-14	147
16	Rule 40	10,336	18-Sep-13	15-Oct-13	11-Mar-14	147
17	Rule 40	3,183	25-Oct-13	15-Nov-13	11-Mar-14	116
18	Rule 40	3,462	25-Oct-13	15-Nov-13	11-Mar-14	116
19	Rule 40	8,042	25-Oct-13	15-Nov-13	11-Mar-14	116
20	Rule 40	7,664	25-Oct-13	15-Nov-13	11-Mar-14	116
21	Rule 40	5,213	25-Oct-13	15-Nov-13	11-Mar-14	116
22	Rule 40	9,230	19-Nov-13	15-Dec-13	11-Mar-14	86
23	Rule 40	612	20-Dec-13	15-Jan-14	11-Mar-14	55
24	Rule 40	10,474	21-Jan-14	15-Feb-14	11-Mar-14	24
25	Rule 40	8,198	21-Jan-14	15-Feb-14	11-Mar-14	24
26	Rule 40	6,688	27-Jan-14	15-Feb-14	11-Mar-14	24
27	Rule 40	8,113	11-Mar-14	15-Apr-14	10-Oct-14	178

Cases of Non Deposition of VAT

Annexure: B 1

S.No.	Section under which VAT Deducted	VAT Deducted (in Rs.)	Date on which VAT Deducted	Date on which VAT to be deposited	Actual date of deposition	Delay In Deposit (In Days)
1	Rule 40	7,920	18-Sep-13	15-Oct-13		
2	Rule 40	9,965	26-Dec-13	15-Jan-14		
3	Rule 40	2,571	26-Dec-13	15-Jan-14		

Cases of Short Deposition of VAT

Annexure: B 2

S.No.	Section under which VAT Deducted	VAT Deducted (in Rs.)	VAT Deposited (in Rs.)	Short Deduction Amount	Date on which VAT Deducted	Date on which VAT to be deposited	Actual date of deposition
1	Rule 40	8,218	2,818	5,400	3-May-13	15-Jun-13	11-Mar-14

In Witness & Confirmation of Facts

For Nagar Palika Parbatsar

Executive Officer



**Municipality Parbatsar
Nagaur Rajasthan**

Cases of Delay & Non Deposition of Royalty

Annexure: C

S.No.	Royalty Deducted (in Rs.)	Date on which Royalty Deducted	Actual date of deposition
1	10,302	15-Apr-13	28-Mar-14
2	2,959	3-May-13	28-Mar-14
3	5,097	3-May-13	28-Mar-14
4	10,958	3-May-13	28-Mar-14
5	2,202	3-May-13	28-Mar-14
6	1,898	3-May-13	28-Mar-14
7	955	14-May-13	28-Mar-14
8	3,705	14-May-13	28-Mar-14
9	13,230	5-Jun-13	28-Mar-14
10	454	6-Aug-13	28-Mar-14
11	10,423	6-Aug-13	28-Mar-14
12	13,818	6-Aug-13	28-Mar-14
13	14,965	14-Aug-13	28-Mar-14
14	8,075	6-Sep-13	28-Mar-14
15	19,211	12-Sep-13	28-Mar-14
16	5,280	18-Sep-13	13-Mar-15
17	6,794	18-Sep-13	28-Mar-14
23	7,820	25-Oct-13	28-Mar-14
24	1,580	1-Nov-13	28-Mar-14
25	12,306	19-Nov-13	28-Mar-14
26	816	20-Dec-13	28-Mar-14
27	13,287	26-Dec-13	
28	3,428	26-Dec-13	
29	13,965	21-Jan-14	28-Mar-14
30	10,930	21-Jan-14	28-Mar-14
31	4,371	27-Jan-14	28-Mar-14
32	1,976	6-Feb-14	28-Mar-14
33	535	19-Feb-14	28-Mar-14
34	4,343	26-Feb-14	28-Mar-14
35	15,686	4-Mar-14	28-Mar-14
36	10,818	11-Mar-14	10-Oct-14

In Witness & Confirmation of Facts
For Nagar Palika Parbatsar

Executive Officer



**Municipality Parbatsar
Nagaur Rajasthan**

Cases of Non Deposition of Service Tax

Annexure: D

S.No.	Service Tax Deducted (in Rs.)	Date on which Service Tax Deducted	Date on which Service Tax to be deposited	Actual Date of Deposition	Delay In Deposit (In Days)
1	310	3-Jun-13	5-Jul-13	13-May-14	312
2	180	3-Jun-13	5-Jul-13	13-May-14	312
3	35	3-Jun-13	5-Jul-13	13-May-14	312
4	209	3-Jun-13	5-Jul-13	13-May-14	312
5	420	3-Jun-13	5-Jul-13	13-May-14	312
6	252	3-Jun-13	5-Jul-13	13-May-14	312
7	180	9-Jul-13	5-Aug-13	13-May-14	281
8	252	9-Jul-13	5-Aug-13	13-May-14	281
9	420	9-Jul-13	5-Aug-13	13-May-14	281
10	209	9-Jul-13	5-Aug-13	13-May-14	281
11	310	9-Jul-13	5-Aug-13	13-May-14	281
12	35	9-Jul-13	5-Aug-13	13-May-14	281
13	310	31-Jul-13	5-Aug-13	13-May-14	281
14	180	12-Aug-13	5-Sep-13	13-May-14	250
15	252	12-Aug-13	5-Sep-13	13-May-14	250
16	420	12-Aug-13	5-Sep-13	13-May-14	250
17	209	12-Aug-13	5-Sep-13	13-May-14	250
18	35	12-Aug-13	5-Sep-13	13-May-14	250
19	310	18-Sep-13	5-Oct-13	13-May-14	220
20	209	18-Sep-13	5-Oct-13	13-May-14	220
21	420	18-Sep-13	5-Oct-13	13-May-14	220
22	252	18-Sep-13	5-Oct-13	13-May-14	220
23	180	18-Sep-13	5-Oct-13	13-May-14	220
24	35	18-Sep-13	5-Oct-13	13-May-14	220
25	310	10-Oct-13	5-Nov-13	13-May-14	189
26	180	10-Oct-13	5-Nov-13	13-May-14	189
27	252	10-Oct-13	5-Nov-13	13-May-14	189
28	420	10-Oct-13	5-Nov-13	13-May-14	189
29	209	10-Oct-13	5-Nov-13	13-May-14	189
30	35	10-Oct-13	5-Nov-13	13-May-14	189
31	209	31-Oct-13	5-Nov-13	13-May-14	189
32	420	31-Oct-13	5-Nov-13	13-May-14	189
33	252	31-Oct-13	5-Nov-13	13-May-14	189
34	180	31-Oct-13	5-Nov-13	13-May-14	189
35	35	31-Oct-13	5-Nov-13	13-May-14	189
36	310	31-Oct-13	5-Nov-13	13-May-14	189
37	209	9-Dec-13	5-Jan-14	13-May-14	128
38	420	9-Dec-13	5-Jan-14	13-May-14	128
39	252	9-Dec-13	5-Jan-14	13-May-14	128
40	180	9-Dec-13	5-Jan-14	13-May-14	128
41	35	9-Dec-13	5-Jan-14	13-May-14	128
42	310	9-Dec-13	5-Jan-14	13-May-14	128
43	310	13-Jan-14	5-Feb-14	13-May-14	97
44	209	13-Jan-14	5-Feb-14	13-May-14	97

45	420	13-Jan-14	5-Feb-14	13-May-14	97
46	252	13-Jan-14	5-Feb-14	13-May-14	97
47	180	13-Jan-14	5-Feb-14	13-May-14	97
48	35	13-Jan-14	5-Feb-14	13-Mar-15	401
49	310	10-Feb-14	5-Mar-14	13-May-14	69
50	209	10-Feb-14	5-Mar-14	13-May-14	69
51	35	10-Feb-14	5-Mar-14	13-May-14	69
52	310	4-Mar-14	31-Mar-14	13-May-14	43

Cases of Non Deposition of Service Tax

Annexure: D 1

S.No.	Service Tax Deducted (in Rs.)	Date on which Service Tax Deducted	Date on which Service Tax to be deposited	Actual Date of Deposition	Delay In Deposit (In Days)
1	530	10-Apr-13	5-May-13		
2	132	10-Apr-13	5-May-13		
3	810	10-Apr-13	5-May-13		
4	166	10-Apr-13	5-May-13		
5	530	7-May-13	5-Jun-13		
6	166	7-May-13	5-Jun-13		
7	810	7-May-13	5-Jun-13		
8	132	7-May-13	5-Jun-13		
9	420	10-Feb-14	5-Mar-14		
10	252	10-Feb-14	5-Mar-14		
11	180	10-Feb-14	5-Mar-14		
12	209	4-Mar-14	31-Mar-14		
13	420	4-Mar-14	31-Mar-14		
14	252	4-Mar-14	31-Mar-14		
15	180	4-Mar-14	31-Mar-14		
16	35	4-Mar-14	31-Mar-14		

In Witness & Confirmation of Facts
For Nagar Palika Parbatsar

Executive Officer

