

Date :07.02.2019

To,
The Executive Officer,
Municipal Body,
Parbatsar (Nagaur)

Sub: - Submission of the Statutory Audit report of Municipal Body Parbatsar for the year 2017-18.

Dear Sir,

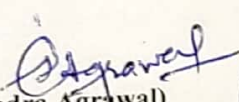
In the above connection, Please find enclosed the **Audit report of Municipal Body Parbatsar for the year 2017-18**.

We are also submitting herewith the audit fees bill.

We request you to please acknowledge the same and confirm

Yours Faithfully,

For **JITENDRA AGRAWAL & ASSOCIATES**
CHARTERED ACCOUNTANTS


(CA Jitendra Agrawal)
Prop.



Encl :- (1) Audit Report
(2) Audit fees Bill

Email: jitendraaca@yahoo.com

FINANCIAL STATEMENT

[Under Double Entry Accounting System]

MUNICIPAL

BODY

PARBATSAR

2017-18

Prepared by:

JITENDRA AGARWAL & ASSOCIATES

Chartered Accountants

95, MADHAV NAGAR, DURGAPURA RLY STN

JAIPUR-302019 (Rajasthan)

MUNICIPAL BODY PARBATSAR

2017-18

Table of Contents

S.No.	Contents
1.	Management Representation
2.	Independent Auditors' Report
3.	Balance Sheet
4.	Income & Expenditure Statement
5.	Statement of Cash Flows
6.	Schedule to the Financial Statements
7.	Basis of Accounting and Accounting Policy

To
M/s Jitendra Agarwal & Associates
Chartered Accountants
95, Madhav Nagar, Durgapura Rly Station
Jaipur - 302019
Rajasthan .

Sub: Representation for the purpose of audit for the financial year 2017-2018

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of **Municipal Body Parbatsar (Rajasthan)** for the year ended on **31st March 2018** for the purpose of expressing the opinion as to whether the financial statements give a true and fair view of the financial position as on **31.3.2018** and statements of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of Rajasthan Municipal Accounting Manual and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations;

Accounting Policies

1. The accounting policies which are material or critical in determining the results of operations for the year or financial positions are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on cash basis except salary and allowances, accounting charges and audit fee, which are brought to accounts on accrual basis and have been generally appropriately classified .

List of Books Of accounts maintained

2. The council has maintained Cash Book, Bank Book, Ledger, Subsidiary books in Computer System.

Fixed Assets

3. Management of ULB has not carried out physical verification of fixed assets during the year ended 31st March,2018

:Page 2 :

4. The net book values at which fixed assets are stated in the balance sheet are arrived at;
 - (a) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
 - (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.
 - (c) After providing adequate depreciation as per Income Tax Act, 1961 on fixed assets during the period as suggested in Rajasthan Municipal Accounting Manual

Inventories

5. Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. The whole amount of purchases has been charged to profit and loss account. Besides, stores has not been physically verified during the year ended 31st March,2018

Sundry Deposits and Loans and Advances etc

6. The balances at external liabilities (sundry deposit , sundry creditors statutory and other liabilities) and current assets(sundry debtors/ receivables and loans, advances and deposits) are subject to reconciliation

Contingent Liabilities

7. Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Contingent Liabilities, if any, arising out of these cases has not been estimated.

Profit and Loss Account

8. Except as disclosed in the financial statements, the results for the year were not materially affected by;
 - (a) Transactions of a nature not usually undertaken by the municipality
 - (b) Circumstances of an exceptional or non-recurring nature.
 - (c) Charges or credits relating to prior years
 - (d) Changes in accounting policies
 - (e) Any type of Personal Expenditure

Miscellaneous

9. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
10. The financial statements are free of material misstatements, including omissions.
11. The allocation between capital and revenue has generally been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa to the best of our knowledge.
12. The municipality has generally not paid any amount in cash other than by crossed Cheques/DD over Rs. 10,000/-. The Cash balance as on 31.3.2018 has been physically verified by the management at Rs.300. /- and the aggregate bank balance as on 31.03.2018 is 7,92,71,753/=
13. No personal expenses have been charged to revenue accounts.
14. No fraud has been committed during the year.
15. All grants sanctioned or received by the Municipality during the year, have been accounted properly on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, such deductions have been properly accounted.
16. Bank reconciliation has not been done for the financial year ended 31st March, 2018. Treatment of differences arising out of reconciliation including old differences and bank charges debited by bank remains unaccounted for in few cases.
17. All work order involving amount one lakh rupees or more are issued pursuant to e-tender process and other work order are issued after obtaining requisite no. of quotation of various parties and due verification thereof.

For Municipal Body Parbatsar (Rajasthan)


अधिकाारी अधिकारी
(EO/Commissioner)
नगर पालिका परबतसर


(CAO/ Sr. A.O.)

Place : Parbatsar
Date :



JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR



9252694162, 0141-2763352
95, MADHAV NAGAR,

DURGAPURA RLY ST., JAIPUR - 302019

INDEPENDENT AUDITOR'S REPORT

To,
The Commissioner,
Municipal Body Parbatsar,
Rajasthan

Report to Financial Statement

We have audited the accompanying financial statements of **Municipal Body, Parbatsar, Rajasthan** which comprise the Balance Sheet as at March 31, 2018, the Income and Expenditure Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

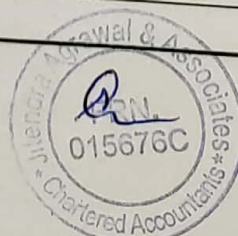
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 Accountants 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 or error. In making those risk

Email: Jitendraaca@yahoo.com





JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR

9252694162, 0141-2763352
95, MADHAV NAGAR,
DURGAPURA RLY ST., JAIPUR- 302019

assessments, the auditor considers internal control relevant to the ULB'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 ULB's internal control. 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 audit opinion.

Opinion

Subject to statement on additional matters as given in Annexure-A attached herewith, and the following :

- a) **Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty and Labour cess has not been ascertained and hence not considered. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.**
- b) **Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council nor has been disclosed in notes to accounts.**
- c) **Liabilities on account of delay in payment / non-payment of Patrakar Kalyan Khosh has not been ascertained and accounted for. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.**

Email: Jitendraaca@yahoo.com





JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR

9252694162, 0141-2763352
95, MADHAV NAGAR,
DURGAPURA RLY ST., JAIPUR- 302019

- d) Balances lying at external liabilities (sundry deposit, sundry creditors statutory and other liabilities) and current assets (sundry debtors/receivables and loans, advances and deposits) are subject to reconciliation on receipt of confirmations/statements. Many outstanding balances may be required to be adjusted through Income & Expenditure Account either by writing back, write off or adjustment due to reconciliation. As such, the accounts do not reflect true and fair view to this extent.
- e) Excess payment of EMD has been made to M/s Radha Ballabh, Parbatsar on 09/04/2012 amounting to Rs. 51,000/- (Paid Rs. 51,600/- against EMD Receipt of Rs. 600/-) (Receivable as per double entry accounts as on 31.03.2018 is Rs. 51,000/-) and to M/s Praveen Construction Company, Parbatsar on 09/04/2012 amounting to Rs. 49,200/- (Paid Rs. 49,800/- against EMD Receipt of Rs. 600/-) (Receivable as per double entry accounts as on 31.03.2018 is Rs. 24,223/-) but the amount has not been recovered yet.
- f) Excess payment to M/s Radha Ballabh, Parbatsar amounting to Rs. 67,809/- against Work order no 1013 in final running bill dated 27/04/2012 has not been recovered yet.
- g) Excess payment to M/s Sravan Lal Gheoria amounting to Rs. 394/- (Rs. 330/- during 2012-13, Rs 60/- during 2013-14 and Rs. 4/- during 2016-17) has not been recovered yet.
- h) Advance aggregating to Rs. 3,03,923/- to Employee as per Schedule 17 to financial statements were outstanding since long despite the fact that all advances need to be adjusted within 30 days as per Rule 170 of General Financial and Accounting Rules, otherwise interest @ 18 % need to be recovered from the person to whom such advances are given. Non provision of such recoverable interest result in understatement of surplus over expenditure on one hand and assets on the other hand.

Email: Jitendraaca@yahoo.com





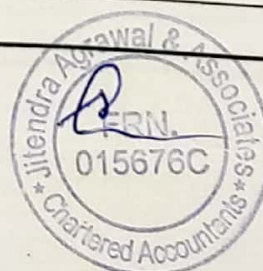
- i) Dummy Entry Dr Rs. 81.468/-(Net of credit Rs. 23,282/-), Cheque in hand Credit Balance Rs. 5,000/- and Demand Draft Dr. Balance Rs,22,500/- of prior period , as per Double Entry Accounts has been adjusted through Municipal Fund . Besides PD Gratuity has been debited by Rs. 6,157/- and PD PF has been credited by Rs.2,11,559/- through corresponding effect to Municipal Fund, . Moreover, Liabilitis no longer payable of ealier year aggregating to Rs.8,73,053/- has been credited to Municipal Fund during the current period. . These adjustment as shown under schedule 1 by addition / deduction to Municipal Fund have not been explained to us. , As such we are unable to comment on correctness or otherwise of such balances. To this extent account do not reflect true and fair view
- j) There are difference between the balances of bank accounts as per cash book which is specified in aggregate at Rs.7,92,71753/= and as per double entry tally accounts which remains unexplained to us which are enumerated as follows :

Name of Bank Account	Amount
Au Bank	106,650.00
Bank Difference in Totalling	2,622.00
Dd Chalan	344,278.00
Icici	(273,986.00)
Nagaur Central Cooperative Bank 01589270263	449,334.50
Non Interest Bearing Pd 2657 (Bhmi Rupantaran)	4,140,906.00
Oriental Bank of Commerce 15942041000651	710,695.00
PD 2576 Treasury Main	59,219,982.19
Sbbj (Bpl) 61181844396	5,832.00
Sbbj (Sjsry) 51066202388	26,275,356.01
Sbi Bank 51066200017	141,608.21
Grand Total (As per Double entry)	91,123,277.91
Bank Difference in Opening	11,851,524.91
Balance as per Manual Cash Book	79,27,1753.00



- k) Dr Balance Rs 39,197/- in respect of Commercial Tax payable on account of excess deposit during previous year need to be recovered from concerning authorities. Besides Dr. Balance of Rs.. 1,75,511/- in respect of Palika Pension Contribution Payable have not been explained to us . As such we are unable to comment on correctness or otherwise of such debit. To this extent account do not reflect true and fair view.
- l) Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. To this extent both, Surplus of Income over Expenditure and Assets are understated
- m) Evidence of discharge of liability by contractor on account of provident fund and employee state insurance not found on record ,as such we are unable to comment on arising of any liability for non- payment of this (being principal employer) by nagar palika .To this extent account do not reflect true and fair view.
- n) All expenses except salary have been accounted for on cash basis. Similarly, all incomes are accounted for on cash basis Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.
- o) Bank Reconciliation, in respect of bank accounts, have not been done. for the year 2017-18 As such, treatment of differences which may arise out of reconciliation including old differences and bank charges debited by bank and interest credited by bank remains unaccounted for. To this extent accounts does not reflect true and fair view.

in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:





JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR

9252694162, 0141-2763352
95, MADHAV NAGAR,
DURGAPURA RLY ST., JAIPUR - 302019

- in the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2018;
- in the case of the Income and Expenditure Statement, of the surplus for the year ended on that date; and
- in the case of the Cash Flow Statement, of the cash flows for the year ended on that date

We further report that:

- we have obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- in our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- the Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- in our opinion, the Balance Sheet, Income and Expenditure Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual.

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

Jitendra Agrawal
CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851



Jaipur 07 day of Feb. 2019

Email: Jitendraaca@yahoo.com



Annexure A to Auditor's Report (2017-18)

Additional Matters to be reported by the financial statement auditor

1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Municipality have been brought to account on Cash Basis except salary which are brought to accounts on accrual basis and have been **generally** 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 on cash basis, and where any deduction is made out of such grants towards any dues of the Municipality, such deductions have been properly accounted.
3. Earmarked Funds have been created by the Municipality for Gratuity and Provident Fund and the balance reflected in Treasury Account. According to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created .
4. As explained to us ***the Municipality is not maintaining records showing full particulars, including quantitative details and situation of fixed assets as prescribed in Performa 23 under Rule 46 (KHA) of Rajasthan Nagarpalika Accounting Rules.*** Management of ULB has not carried out ***physical verification of fixed assets.*** As such we are unable to comment on material discrepancies, if any, on physical verification and its treatment in books of accounts.





JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR

9252694162, 0141-2763352
95, MADHAV NAGAR,
DURGAPURA RLY ST., JAIPUR- 302019

5. The Municipality *is not maintaining proper records showing full particulars of leasehold property*. Lease Rentals are therefore not verified.
6. As explained to us, *municipality is not maintaining records of stores and physical verification has not been conducted by the Municipality at reasonable intervals in respect of stores*.
As such, *neither the store has been verified at the year-end nor has same been recognized in the accounts prepared for the year under report*.
7. As explained to us, there are no parties other than the employees to whom loans or advances have been given by the Municipality except advance for work in regular course. However, *there are no recovery and /or adjustment of advance aggregating to Rs 3,03,923/- to Employee since long*.
8. The Municipality has granted loans to the employees against PF. Deduction from salary are made towards the loans. *However interest is not charged on such loans*.
9. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.
10. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for. *Besides, some weakness in internal control procedures which require immediate attention of the management are as under:*
 - a) In PWA Form 278, Pan No. and Aadhar Card No. should be given at suitable place along with details of bank account where NEFT payment is to

Email: Jitendraaca@yahoo.com





be done. Besides, such Form should be signed under the seal of the firm and passing authority should also affix their seal.

b) The suppliers of materials and/ or providers of services should submit their bill within 30 days of the completion of their supply and/or job and the concerned passing authority should pass the bill or otherwise do necessary action within a further period of 30 days. Any delay on either part should be penalized with fine as deemed necessary by the competent authority. This will help in determining liability as and when arises to a great extent.

c) Evidence of discharge of payment on account of provident fund and employee state insurance by the contractors need to be obtained, otherwise being principal employer the liability will fall upon the nagar parishad

11. ***The Municipality is generally not regular in depositing undisputed statutory dues including tax deducted at source, works contract tax, cess and royalty payable to the Government, ESI, PF etc as per details reported in Annexure "A1" enclosed herewith. Cases of non-deduction of income tax at source as traced by us on the basis of our test checking are also given in the said Annexure "A1". Besides, evidence of discharge of liability by contractor on account of provident fund , employee state insurance and service tax not found on record ,as such we are unable to comment on payment of this liability***
12. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the Municipality's accounts.
13. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained.





JITENDRA AGRAWAL & ASSOCIATES
Chartered Accountants
JAIPUR

9252694162, 0141-2763352
95, MADHAV NAGAR,
DURGAPURA RLY ST., JAIPUR- 302019

Accounting effect of bank charges debited by Bank, Non- collection of cheques, Interest credited by Bank, Cancellation of stale cheques not presented etc has not been considered in accounts in few cases.

14. To the best of our knowledge and according to information and explanation given to us, *year-end procedures and reconciliation procedures at year end have not been carried out.*

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

Jitendra Agrawal
CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851



Jaipur 07 day of Feb. 2019

Email: Jitendraaca@yahoo.com

MUNICIPAL BODY PARBATSAR

ANNEXURE "A1" TO ANNEXURE ON AUDITOR'S REPORT FOR YEAR ENDED 31.03.2018

I CASES OF DELAY IN DEPOSIT OF TAXES

Sl. No.	Particulars	Date of Payment	Amount (in RS)	Due Date of Remittance	Date of Remittance	Amount Paid
	Tax deducted at source (other than salary)	2016-17 B/F 2017-18	43,979 274,629	7th of successive month	2017-18 (with delay in some cases) Balance not Paid	300,239 18,369 318,608
1	Total		318,608			
	Tax deducted at source (salary)	2016-17 B/F 01.04.2017 01.06.2017	36,360 2,270 5,000	7th of successive month	Balance not Paid	43,630 43,630
2	Total		43,630			
	VAT	2016-17 B/F 2017-18	(78,353) 71,553	15th of successive month	03.04.2017 27.06.2017 Excess Payment	1,457 30,940 (39,197) (6,800)
3	Total		(6,800)			
	Service Tax	2016-17 B/F 2017-18	26,930 23,648	6th of successive month	Balance not Paid	50,578 50,578
4	Total		50,578			
	Labour Cess	2016-17 B/F 2017-18	300,122 25,974	15th of successive month	27.06.2017 19.01.2018 28.03.2018 Balance not Paid	108,048 60,078 23,405 195,583 387,114
5	Total		352,070			
	Royalty 2 %	2016-17 B/F 2017-18	81,959 180,048	15th of successive month	27.06.2017 28.03.2018 Balance not Paid	40,942 63,273 157,792 262,007
6	Total		262,007			
	Patrakar Kalyan Khosh	2016-17 B/F 2017-18	2,900 Not deducted		Balance not Paid	2,900
7	Total		2,900			2,900

Contd ---II



अधिशाषी अधिकारी
 नगर पालिका परबतसर

MUNICIPAL BODY PARBATSAR

ANNEXURE "A1" TO ANNEXURE ON AUDITOR'S REPORT CONTD


II CASES OF NON-DEDUCTION OF TAX AT SOURCE ETC

Sl. No.	Particulars	Date of Payment Credit(Voucher No)	Amount (in RS)	Section under which tax to be deducted	Rate of Deduction
1	Aadinath Supplier Repairs Vehicle	22.01.2018(459)	82350	194C	2%
2	Aashish Singh(Staff) Programme Expenses	25.04.2017(52)	44819	194C	2%
3	B L Malviya & Co Audit Fee	07.07.2017(215)	68473	194J	10%
4	Dainik Bhaskar Advertisement	2017-2018	89202	194C	2%
5	Kanaram Const Garbage clearance	08.08.2017(258)	164317	194C	2%
6	Maharana Electronic Programme Expenses	2017-2018	132360	194C	2%
7	NavJyoti Printing Advertisement	27.09.2017(312)	33287	194C	2%
8	Painter BPL Awas Yojna	02.08.2017(251)	75660	194C	2%
9	Rajasthan Patrika Advertisement	2017-2018	137601	194C	2%
10	Sagar Programme Expenses	10.10.2017(330)	45980	194C	2%
11	S K Const Various Head	2017-2018	266528	194C	2%
12	V M Accounts Tax Accounting Charges	2017-2018	224726	194J	10%
13	Ahmed MJSA Exp	13.06.2017(152)	31000	194C	2%
14	R P Works Garbage clearance	25.09.2017(300)	33350	194C	2%

III CASES OF NON-DEDUCTION OF PATRAKAR KALYAN KOSH

No.	Particulars	Date of Payment Credit	Amount (in RS)	Amount of Deduction	Rate of Deduction
1	Advertisement	2017-18	358736	3587	1%




 अधिशाषी अधिकारी
 नगर पालिका परबतसर

MUNICIPAL BODY PARBATSAR

Balance Sheet As on 31st March 2018

LIABILITIES	Schedule	31st March 2018 (Amount)	31st March 2017 (Amount)
<u>RESERVE & SURPLUS</u>			
MUNICIPAL (General) Fund	1	82,992,393.91	75,246,785.91
Earmarked Funds	2	3,621,019.00	-
Reserve & Surplus	3	6,778,924.00	-
Total Reserve & Surplus (A)		93,392,336.91	75,246,785.91
<u>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE</u>			
Grant/Contribution for Specific purpose	4	37,870,971.00	31,426,416.00
Total Grant/Contribution (B)		37,870,971.00	31,426,416.00
<u>LOANS</u>			
Unsecured Loans	5	50,000.00	50,000.00
Total Loans (C)		50,000.00	50,000.00
<u>CURRENT LIABILITIES & PROVISIONS</u>			
Sundry Deposits	6	3,043,337.00	3,066,062.00
Sundry Creditors	7	-	968,053.00
Statutory Liabilities	8	8,471,362.00	8,187,789.00
Other Liabilities	9	6,933,494.00	6,855,039.00
Provisions	10	49,000.00	-
Total Current Liabilities and Provisions (D)		18,497,193.00	19,076,943.00
TOTAL LIABILITIES (A+B+C+D)		149,810,500.91	125,800,144.91

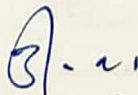
Notes to Accounts and Accounting Policies 29

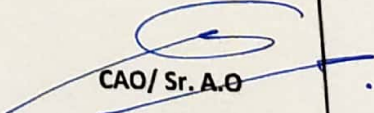
As per our report of even date attached

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851




 अधिशाही अधिकारी
 नगर पालिका, पारबतसर
 EO/Commissioner


 CAO/ Sr. A.O

Jaipur 07 day of Feb 2019

MUNICIPAL BODY PARBATSAR

Balance Sheet As on 31st March 2018

ASSETS	Schedule	31st March 2018 (Amount)	31st March 2017 (Amount)
FIXED ASSETS			
Gross Block	11	77,548,430.00	68,123,002.00
Depreciation Fund	12	23,628,077.00	13,747,445.00
Net Block		53,920,353.00	54,375,557.00
Capital Work In Process		-	-
Total Fixed Assets (A)		53,920,353.00	54,375,557.00
INVESTMENTS			
General Fund Investments	13	63,360,888.19	38,719,309.19
Specific Fund Investments	14	3,621,019.00	2,815,858.00
Total Investments (B)		66,981,907.19	41,535,167.19
CURRENT ASSETS, LOAN & ADVANCES			
Sundry Debtors/ Receivables	15	347,623.00	347,623.00
Cash & Bank Balances	16	15,911,164.81	28,743,869.72
Loans, Advances & Deposits	17	12,649,452.91	797,928.00
Total Current Assets, Loans & Advances (C)		28,908,240.72	29,889,420.72
TOTAL ASSETS(A+B+C)		149,810,500.91	125,800,144.91

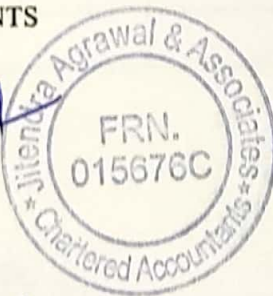
Notes to Accounts and Accounting Policies

29

As per our report of even date attached

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851



श्री-१,
अतिशाषी अधिकारी
नगर पालिका परबतसर
EO/Commissioner

CAO/ Sr. A.O

Jaipur 07 day of Feb. 2019

MUNICIPAL BODY PARBATSAR
Income and Expenditure Statement for the year ended on 31st March 2018

PARTICULARS	Schedule	31st March 2018	31st March 2017
		(Amount)	(Amount)
INCOME			
Income from Taxes	18	374,046.00	44,774.00
Assigned Compensations	19	23,369,000.00	21,343,000.00
Rental Income from Municipal Properties	20	549,492.00	710,316.00
Fees and User Charges	21	5,064,159.00	2,950,918.00
Revenue Grants, Contributions and Subsidies	22	16,283,546.00	9,736,693.00
Income from Corporation Assets and Investment	23	1,105,156.00	980,020.00
Miscellaneous Income	24	249,140.00	12,900.00
Total Income		46,994,539.00	35,778,621.00
EXPENDITURE			
Establishment Expenses	25	12,959,108.00	9,937,772.00
General Administrative Expenses	26	1,636,509.00	422,371.00
Public Works	27	12,159,741.00	11,244,781.00
Miscellaneous Expenses	28	571,168.00	244,439.00
Interest & Financial Expenses		-	1,497.75
Depreciation During the Year		5,151,907.00	-
Total Expenditure		32,478,433.00	21,850,860.75
Surplus\ Deficit before adjustment of prior period items and Depreciation		14,516,106.00	13,927,760.25
Less: Prior Period Items (Income)	29	-	-
Add : Prior Period Items (Expenses)		-	-
Less : Provision for Leave Encashment		-	-
Less : Provision for Gratuity		-	-
Less: Prior Period adjustment of Depreciation		4,728,725.00	-
NET SURPLUS\ (DEFICIT)		9,787,381.00	13,927,760.25

Notes to Accounts and Accounting Policies 29

As per our report of even date attached

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851



अधिशायी अधिकारी
नगर पालिका
EO/Commissioner

CAO/ Sr. A.O

Jaipur 07 day of Feb 2019

MUNICIPAL BODY PARBATSAR
Statement of Cash FlowAs on 31st March 2018

S.No	PARTICULARS	2017-18	2016-17
A.	Cash flow From Operating Activities		
a.	Surplus/(Deficit) over expenditure	9,787,381.00	13,927,760.25
b.	Add : Non Cash Items Debited in Income & Expenditure A/e. Depreciation	9,880,632.00	-
	(Less) : Non-operating Items credited in Income & Expenditure A/e. Interest Received	1,058,176.00	917,830.00
	Sale of Land etc	46,980.00	62,190.00
	Rental Income	549,492.00	710,316.00
c.	Adjusted income over expenditure before changes in current assets and current liabilities and extra ordinary items.	18,013,365.00	12,237,424.25
d.	Changes in current assets and current liabilities		
	Add : Increase in sundry deposit	-22,725.00	599,918.00
	(Less) : Decrease in Sundry Creditors	-968,053.00	-244,556.00
	(Less) : Decrease in Statutory Liabilities	283,573.00	-107,410.00
	Add : Increase in Other Liabilities	78,455.00	510.00
	Add : Increase in Provisions	49,000.00	-
	Add: Decrease in Sundry Debtors	-	-
	(Less) : Increase in Loans Advances and Deposits	-11,851,524.91	-141,232.00
e.	Add : Adjustment to Earmarked Fund	3,621,019.00	-
	Add : Adjustment to Capital Contribution	6,778,924.00	-250.34
f.	Add : Adjustment to MUNICIPAL (General) Fund	-2,041,773.00	-
	Net cash generated from/ (used in) operating activities (A)	13,940,260.09	12,344,403.91
B.	Cash flows from investing activities		
a.	Add : Proceeds from sale of land etc	46,980.00	62,190.00
b.	Add : Interest Received	1,058,176.00	917,830.00
c.	Add : Rental Income	549,492.00	710,316.00
d.	(Less) : Increase in General funds investments	-24,641,579.00	-19,797,171.19
e.	Add : Decrease in Specific funds investments	-805,161.00	19,123.00
f.	(Less) : Purchase of fixed assets	-9,425,428.00	-1,738,310.00
g.	(Less) : Increase in capital work in progress	-	-
	Net cash generated from/ (used in) investing activities (B)	-33,217,520.00	-19,826,022.19
C.	Cash flows from financing activities		
a.	Add : Grants utilised for specific purpose	6,444,555.00	22,087,057.00
b.	(Less) : Loans taken/(repaid)	-	-
	Net cash generated from (used in) financing activities(C)	6,444,555.00	22,087,057.00
D.	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	-12,832,704.91	14,605,438.72
E.	Change in Cash and Cash Equivalents		
a.	Cash and cash equivalents at beginning of period	28,743,869.72	14,138,431.00
b.	Cash and cash equivalents at end of period	15,911,164.81	28,743,869.72
	Net increase/ (decrease) in cash and cash equivalents(b-a)	-12,832,704.91	14,605,438.72

As per our report of even date attached

For JITENDRA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 015676C

CA JITENDRA AGRAWAL
PROPRIETOR
M.NO 404851



अधिसाधी अधिकारी
नगर पालिका परबतार
EO/Commissioner

CAO/ Sr. A.O

Jaipur 07 day of Feb 2019

MUNICIPAL BODY PARBATSAR
Schedule forming part of Financial Statements As on 31st March 2018

Schedule-1

2017-18

2016-17

MUNICIPAL (GENERAL) FUND		
	Amount	Amount
Opening balance		
Add :- Addition during the year	75,245,785.91	51,319,275.86
Less:- Deduction during the year	884,210.00	3,950.00
Add: Excess of Income over Expenditure	-2,925,993.00	-4,250.00
Total	9,787,981.00	19,971,750.75
	82,322,993.91	75,245,785.91

Schedule - 2

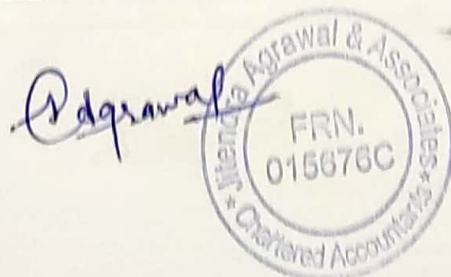
EARMARKED FUND		
	Amount	Amount
Gratuity Fund	2,984,001.00	-
General Provident Fund	837,018.00	-
Total	3,821,019.00	-

Schedule - 3

RESERVE & SURPLUS		
	Amount	Amount
Capital Contribution		
Opening balance	-	-
Add :- Addition during the Year	6,778,924.00	-
Less :- Withdrawal during the Year	-	-
Total	6,778,924.00	-

Schedule - 4

GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
	Amount	Amount
Special Grant for 12th Financial Commission	-	32.00
Special Grant for 13th Financial Commission	298,315.00	298,315.00
Special Grant for 14TH Financial Commission	15,963,859.00	18,869,892.00
Special Grant for City Development (MLA)	-	255,684.00
Special Grant for SJSRY	2,925,222.00	2,925,222.00
Special Grant For Swatch Bharat Mission	421,000.00	2,572,220.00
Special Grant for BPL Awas Yojana	-	390.00
Special Grant for BPL Sarees & Blanket	-	180,305.00
Special Grant from Rajya Vit Ayog	-	177.00
Special Grant from 4th Vit Ayog	-	97.00
Special Grant from 5th Vit Ayog	-	2,859,085.00
Special Grant from S.F.C.	15,101,575.00	3,064,997.00
Special Grant from MJSA	2,761,000.00	-
Special Grant For NULM	400,000.00	400,000.00
Total	37,870,971.00	31,426,416.00



3-1
अधिशायी अधिकारी
जुंजर पालिका परबत्सार

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule - 5

UNSECURED LOANS		
	Amount	Amount
Loan from Chairman (Mr Ruchi Bora)		
Total	50,000.00	50,000.00
	50,000.00	50,000.00

Schedule - 6

SUNDRY DEPOSITS		
	Amount	Amount
Earnest Money		
Security Deposit (Prokemen)	1,067,128.00	864,302.00
Security Deposit	-	574,300.00
Total	1,976,209.00	1,627,460.00
	3,043,337.00	3,066,062.00

Schedule - 7

SUNDRY CREDITORS		
	Amount	Amount
Creditors For supplies/Contractors		
Raj Enterprises	-	280,581.00
Suresh Traders	-	9,355.00
Shisodiya Construction Company	-	30.00
Other Creditors		
M/s Kushal Chandela	-	531,312.00
M/s S K Construction, Parbatsar	-	51,775.00
M/s Vm AccoTax	-	95,000.00
Total	-	968,053.00

Schedule - 8

STATUTORY LIABILITIES		
	Amount	Amount
Salary Payable	819,173.00	600,081.00
Parshad Allowance Payable	8,300.00	8,300.00
Employee Navin Pension Payable	318,198.00	265,147.00
Employee Provident Fund Payable	2,826,210.00	2,286,828.00
Pension Contribution	4,563.00	-
Gratuity Payable	265,259.00	118,401.00
Palika Navin Pension Payable	-	265,147.00
Palika Pension Contribution Payable	-175,511.00	-175,511.00
LIC	4,938.00	-
Leave Encashment Pyable(Provision)	4,037,264.00	4,037,264.00
Leave Encashment Pyable	744.00	744.00
Palika House Loan	50,700.00	50,700.00
Palika PF Loan	-	398,750.00
Income Tax Deducted (salary)	43,630.00	36,360.00
Service Tax	50,578.00	26,930.00
TDS From Contractors Bill	18,369.00	43,979.00
Commercial Tax payable	-39,197.00	-78,353.00
Gst Payable	39,661.00	-
Labour Cess Payable	195,583.00	300,122.00
Patrakar Kalyan Kosh	2,900.00	2,900.00
Total	8,471,362.00	8,187,789.00

Devyaraj



[Signature]
अधिकाारी
नगर पालिका परबतसर

Schedule-9

MUNICIPAL BODY PARBATSAR(2017-18)

OTHER LIABILITIES	Amount	Amount
Lease Payable (90%)		
Test Checking	6,696,162.00	6,696,162.00
Difference of Balance (to be rectified)	76,918.00	76,918.00
Royalty Payable	2,622.00	-
Total	157,792.00	81,959.00
	6,933,494.00	6,855,039.00

Schedule-10

PROVISIONS	Amount	Amount
Audit Fee Payable	24,000.00	-
Accounting Charges Payable	25,000.00	-
Total	49,000.00	-

Schedule - 11

FIXED ASSETS : GROSS BLOCK	Amount	Amount
Immovable Assets		
Land	8,842,150.00	8,344,875.00
Buildings	3,738,421.00	2,885,766.00
Infrastructure Assets		
Roads & Bridge	47,965,266.00	43,560,092.00
Sewrage Line	10,752,188.00	9,655,163.00
Public Lighting	301,291.00	301,291.00
Plant & Machinery	433,647.00	433,647.00
Other Fixed Assets	219,035.00	219,035.00
Moveable Assets		
Vehicles	4,602,132.00	2,127,127.00
Office Equipment	474,552.00	411,552.00
Furniture & Fixture	219,748.00	184,454.00
Total	77,548,430.00	68,123,002.00

Schedule - 12

DEPRECIATION FUND	Amount	Amount
Opening Balance	13,747,445.00	13,747,445.00
Add:- Depreciation provided during the year(Annexure-1)	5,151,907.00	-
Add:- Depreciation adjustment for earlier period	4,728,725.00	-
Total	23,628,077.00	13,747,445.00

Schedule - 13

GENERAL FUND INVESTMENT	Amount	Amount
P.D A/c with Interest -2576	59,219,982.19	34,578,403.19
Non-Interest Bearing PD A/c-2657 Bhumi Rupantaran	4,140,906.00	4,140,906.00
Total	63,360,888.19	38,719,309.19



उ-२
अधिकाारी अधिकाारी
नगर पालिका परबतार उ

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule - 14

SPECIFIC FUND INVESTMENT		
	Amount	Amount
Employee's GPF Accounts(PD 2612)	2,984,001.00	2,519,008.00
Gratuity A/c (PD 2644)	637,018.00	296,850.00
Total	3,621,019.00	2,815,858.00

Schedule - 15

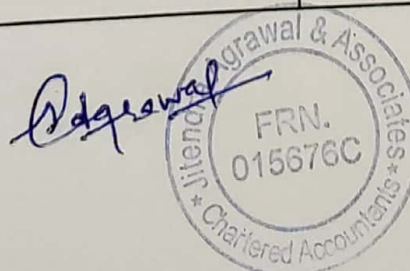
SUNDRY DEBTORS		
	Amount	Amount
Rent Receivables	347,623.00	347,623.00
Total	347,623.00	347,623.00

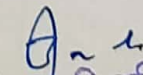
Schedule - 16

CASH & BANK BALANCES		
	Amount	Amount
Cash in Hand	300.00	-
Bank Difference in Totalling	2,622.00	-
Cheque In Hand	-	-5,000.00
Demand Draft	-	22,500.00
DUMMY ENTRY	-	81,468.00
Dd Chalan	344,278.00	-
Bank Difference in Opening	-11,851,524.91	-
Balances in Saving & Current Accounts		1,789,697.00
Oriental Bank of Commerce 15942041000651	710,695.00	323,922.21
SBI/SBBJ-51066200017	141,608.21	250,094.50
Nagaur Central Coperative Bank 01589270263	449,334.50	-
Au Bank	106,650.00	-
Icici	-273,986.00	-
SBBJ (BPL)-61181844396	5,832.00	5,832.00
SBBJ (SJSRY)-51066202388	26,275,356.01	26,275,356.01
Total	15,911,164.81	28,743,869.72

Schedule - 17

LOANS,ADVANCES & DEPOSITS		
	Amount	Amount
Loans to Staff		
Nirbhay Singh Choudhary EO Against Salary (12/11/2012)	70,000.00	70,000.00
Lalit Singh Rathore(E O)(31/03/2017)	8,923.00	8,923.00
Ashish Singh(15/02/2017)	25,000.00	25,000.00
Ashish Singh(27/07/2017)	200,000.00	200,000.00
Against Provident Fund	328,229.00	328,229.00
Advance to Contractor/ Suppliers		
Praveen Construction Company(09/04/2012)	24,223.00	24,223.00
Radha Ballav (09/04/2012)	51,000.00	51,000.00
Radha Ballav (27/04/2012)	67,809.00	67,809.00
Sravan Lal Ghewaria (May 2012- May 2013)	390.00	390.00
Sravan Lal Ghewaria(10/03/2018)	4.00	4.00
Others	22,350.00	22,350.00
Deposit with RSEB(Electricity)	11,851,524.91	-
Bank Difference of balance in opening (to be rectified)	12,649,452.91	797,928.00
Total		




 अधिशासी अधिकारी
 नगर पालिका पर

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule - 18

INCOME FROM TAXES		
	Amount	Amount
Urban Development Tax		
House Tax	347,731.00	44,774.00
Total	26,315.00	-
	374,046.00	44,774.00

Schedule - 19

ASSIGNED COMPENSATION		
	Amount	Amount
Octroi Compensations	23,369,000.00	21,343,000.00
Total	23,369,000.00	21,343,000.00

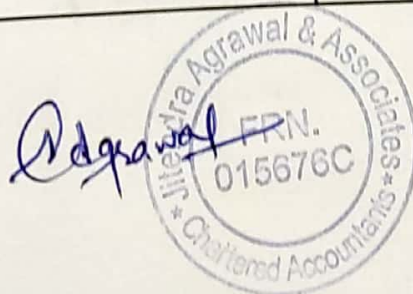
Schedule - 20

RENTAL INCOME FROM MUNICIPALE PROPERTIES		
	Amount	Amount
Lease Rashi	124,674.00	240,350.00
Income from Rent and Tahi Bazari	424,818.00	469,966.00
Total	549,492.00	710,316.00

Schedule - 21

FEES AND USER CHARGES		
	Amount	Amount
Empanelment & Registration Charges		130.00
Registration Fees	-	-
Mandi Sulk	48,076.00	-
Others	21,059.00	-
Thela	153,550.00	-
Fees for Grant of Permit	333,211.00	186,951.00
House Construction Permissson Income	-	27,000.00
Application Fees	-	-
Fees for Grant of Permit	333,568.00	-
Noc Fees	55,965.00	-
Fees for Certificate Or Extract		1,678.00
Birth/ Death Certificate	1,662.00	10,680.00
Marriage Certificate	8,640.00	42,354.00
Others	10.00	-
Development Charges		357,090.00
Bahaye Vikas Sulk	-	82,478.00
Consultancy Fees	-	344,175.00
Niyaman Sulk	-	-
Regularisation Fees	458,681.00	-
55%	1,306.00	-
Bhumi Uses Charge	665,433.00	-
Regularisation Fees- Krishi Boomi	1,247,310.00	-
Regularisation Fees- Others	-	-
Other Fees	243,068.00	123,500.00
Advertisement Fees	3,466.00	-
Application Fees	837,323.00	-
Patta Shulk	-	-

Contd--



अधिशाही अधिकारी
 नगर पालिका परबतसर

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule 21 --Contd

Electricity Noc Income	-	28,520.00
Water Noc Income	-	45,520.00
Property Transfer Charges	539,034.00	1,610,832.00
User Charges		
JCB Income	-	7,500.00
Saptic Tank Clearance	-	71,390.00
Cleaning Fees	3,400.00	-
Garbage Collection Charges	4,528.00	-
Sewerage Clearance Charges	101,869.00	-
Water Supply	3,000.00	-
Services/ Administrative Charges		
Road Cutting Chares	-	11,120.00
Total	5,064,159.00	2,950,918.00

Schedule - 22

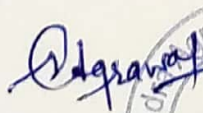

	Amount	Amount
REVENUE GRANT, CONTRIBUTION, SUBSIDIES		3,233,915.00
State Finance Commission Grant (Revenue)	3,112,593.00	400,282.00
MLA Fund-Revenue Grant	-	48,750.00
NPR-EB Booklet	180,695.00	-
Revenue Grant BPL	255,684.00	-
Revenue Grant MLA	11,786,384.00	4,617,228.00
14th Finance Comm Grant	948,190.00	1,436,518.00
Swach Bharat Grants (Revenue)	16,283,546.00	9,736,693.00
Total		

Schedule - 23

	Amount	Amount
INCOME FROM CORP.ASSET/INVESTMENT		563,321.00
Interest on Balances with Bank	1,058,176.00	354,509.00
Interest on Balances with PD	-	51,410.00
Tenders	45,780.00	-
Sale of Forms-Others	1,200.00	10,780.00
Sale of Manure/Rubbish	-	-
Total	1,105,156.00	980,020.00

Schedule - 24

	Amount	Amount
MISCELLANEOUS INCOME		-
Recoveries from Employee	4,500.00	7,900.00
Penalty Income	1,600.00	5,000.00
Audit Recovery	-	-
Other Miscellaneous Income	243,040.00	-
Total	249,140.00	12,900.00



 अधिशाषी अधिकारी
 नगर पालिका परबतसर

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule - 25

ESTABLISHMENT EXP.	Amount	Amount
Parshad Allowance	655,950.00	550,558.00
Death Cum Gratuity and Retirement Benefits	647,949.00	-
Basic Salary	5,083,451.00	3,247,253.00
DA Arrear	-	122,351.00
DA	4,364,492.00	4,014,547.00
Salary Arrear	-	154,512.00
Wages	45,974.00	43,150.00
Gratuity	248,277.00	139,006.00
Leave Encashment	-	298,193.00
House Rent Allowance	415,629.00	314,282.00
Medical Allowance	-	20,720.00
Jhadu Allowance	5,680.00	7,812.00
Wash Allowances	8,860.00	-
Mobile Allowance	-	3,368.00
Travelling Allowance	-	4,145.00
Vehhicle Allowance	5,400.00	9,071.00
Patrol Allowances	750.00	-
Palika Pension Contribution	1,054,682.00	714,344.00
Palika Navin Pension	-	128,056.00
Bonus	142,254.00	142,254.00
Uniform Allowance	1,350.00	24,150.00
Leave Allowance	277,570.00	-
Medical Allowances	20,800.00	-
Other Allowances	40.00	-
Total	12,959,108.00	9,937,772.00

Schedule - 26

GENERAL ADMINISTRATION EXP.	Amount	Amount
Audit Fee	92,473.00	6,000.00
Accounting Charges	160,767.00	-
Bank Charges	13,987.00	-
Advertisement Expenses	358,736.00	27,514.00
Books & Periodicals	14,644.00	-
Printing & Stationery	87,109.00	86,237.00
Vehicle Rent	-	12,700.00
Electricity Expenses	171,805.00	54,264.00
Water Expenses (Drinking Water)	7,266.00	11,700.00
Security Guard - Office	-	18,000.00
Telephone Expenses	40,824.00	25,715.00
Courier & Postage Expenses	460.00	2,008.00
Legal Expenses	24,575.00	10,210.00
Membership Subscriptions Exp.	2,000.00	-
Computer Operator	188,000.00	149,200.00
Contingency Exp	377,044.00	-
Travelling Expenses	68,027.00	-
Office / Administrative Expenses	28,792.00	18,823.00



3-1
 अधिशाषी अधिकारी
 नगर पालिका परबतसर

Total	1,636,509.00	422,371.00
-------	--------------	------------

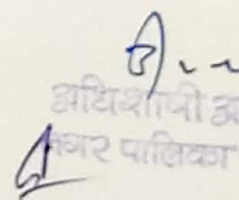
MUNICIPAL BODY PARBATSAR(2017-18)

Schedule - 27

PUBLIC WORKS	Amount	Amount
Expenses Under MLA Grant		400,282.00
MLA Expenses	-	
Expenses Under 14 Vit Ayog (13th Vit Ayog)		190,000.00
Accounting Charges Under 14th Vit Ayog	-	120,344.00
Advertisement Exp Under 14th Vit Ayog	-	190,000.00
Audit Fees Under 14th Vit Ayog	-	321,362.00
Bt Road Under 14 Vit Ayog	-	865,746.00
Cc Road Under 14 Vit Ayog	-	743,619.00
Drains & Sewerage Under 14 Vit Ayog/13 Vit Ayog	-	598,826.00
Repair & Maintenance - Park Under 14 Vit Ayog	-	336,370.00
Repair & Maintenance Street Light Under 14 Vit Ayog	-	389,011.00
Repair & Maint. Utility /Lighting Under 14th Vit Ayog	-	861,950.00
Safai Under 14 Vit Ayog	-	
Expenses Under 5th Vit Ayog (State Finance Commission)		121,855.00
Accounting Charges Under 5th Vit Ayog	-	170,776.00
Advertisement Exp Under 5th Vit Ayog	-	95,000.00
Audit Fees Under	-	1,508,864.00
Cc Road Under 5th Vit Ayog	-	490,415.00
Drains & Sewerage Under 5th Vit Ayog	-	109,460.00
Repair & Maintenance - Drains Under 5th Vit Ayog	-	32,000.00
Repair & Maintenance - Gardens Under 5th Vit Ayog	-	62,185.00
Repair & Maintenance Street Light Under 5th Vit Ayo	-	643,360.00
Safai Expenses Under 5th Vit Ayog	-	
Expenses Under Swach Bharat Grants		14,680.00
Artist Expenses	-	17,742.00
Programe Under Swach Bharat	-	688,596.00
Safai Expenses Under Swach Bharat Grant	-	712,000.00
Toilet Expenses	-	3,500.00
Vehicle Rent Under Swach Bharat Grant	-	
Annporanna Yojna Exp.	1,060,000.00	-
Bpl Awas Yojna Exp.	75,660.00	-
Cmar Deduction	40,000.00	-
Mjsa Deduction	431,000.00	-
Mjsa Exp.	31,000.00	-
Nulm Exp.	159,945.00	-
Rudf Deduction	300,000.00	-
Swach Bhaart Expenses	3,429,538.00	-
NPR Expenses	-	48,750.00
Rain Basera Expenses	-	5,500.00
Repair & Maintainance (Parks & Garden)	26,466.00	-
Repair & Maintainance (Vehicles)	114,612.00	209,223.00
Repair & Maintainance (Road Light)	321,569.00	2,310.00

Contd---




 अधिकाारी
 नगर पालिका परबतसर

MUNICIPAL BODY PARBATSAR(2017-18)

Schedule-27 -- contd

Repair & Maintainance (Roads and Bridge)	183,874.00	407,053.00
Repairs & Maintenance (Buildings)	51,590.00	"
Repair & Maintainance (Others)	136,901.00	11,280.00
Electricity Bulk Purchases -Electricity Connection	"	4,747.00
Water Bulk Purchases	"	84,000.00
Safai Expenses	5,125,031.00	160,787.00
Kaji House Exp.	50,100.00	"
Safai Vehicle Expenses	"	65,736.00
Vasuli Exp.	27,530.00	"
JCB Hire Charges	215,562.00	136,881.00
Fuel, Petrol & Diesel	379,363.00	130,713.00
Medicine & Phenyl	"	68,873.00
Festival Expenses	"	220,825.00
Total	12,159,741.00	11,244,781.00

Schedule - 28

MISCELLANEOUS EXPENSES	Amount	Amount
Colour Expenses	"	1760.00
Own Programme expenses	571,168.00	208,974.00
Meeting Expenses	"	26,265.00
Maintenance of Nigam Building	"	7,440.00
Total	571,168.00	244,439.00



डा. वि. शर्मा
 अध्यक्ष
 नगर पालिका परबतसर

YEAR

PARBATSAR MUNICIPAL BODY

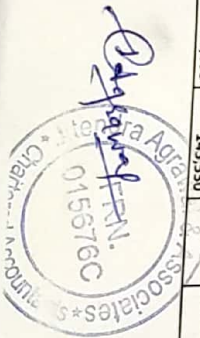
2017-18

ANNEX-1

Calculation Of Depreciation

Code	Particulars	Gross Value B/F	Depreciation B/F	Op WDV	Last Year Depn	Adjusted Op WDV	Upto Sep	After Sep	Total	Dep Rate	Depreciation Current	Gross Value C/F	Depreciation C/F	Cl. WDV
*04	10 Land													
	20 Gardens	8,344,875	-	8,344,875		8,344,875	396,875	100,400	8,842,150	0%	-	8,842,150	-	8,842,150
*01A	Buildings													
*01A	Office Building	450,350	154,876	295,474	29,547	265,927	-	-	265,927	10%	26,593	450,350	211,016	239,334
*02	Residential Building	97,200	33,427	63,773	6,377	57,396	99,718	-	157,114	10%	15,711	196,918	55,515	141,403
*03	Community Centre	1,742,153	431,799	1,310,354	131,035	1,179,319	-	-	1,179,319	10%	117,932	1,742,153	680,766	1,061,387
*05	Shopping Complex	596,063	204,986	391,077	39,108	351,969	-	-	351,969	10%	35,197	596,063	279,291	316,772
	Public Toilet						752,937	-	752,937	10%	75,294	752,937	75,294	677,643
	Building (Total)	2,885,766	825,088	2,060,678	206,067	1,854,611	852,655	-	2,707,266	10%	270,727	3,738,421	1,301,882	2,436,539
	30 Roads & Bridge													
*01	Concrete	23,406,518	5,154,873	18,251,645	1,822,827	16,428,818	2,707,046	1,698,128	20,833,992	10%	1,998,493	27,811,692	8,976,193	18,835,499
*02	Black Topped	18,669,334	4,460,128	14,209,206	1,420,921	12,788,285	-	-	12,788,285	10%	1,278,829	18,669,334	7,159,878	11,509,457
*03	Gravel Road	263,994	71,543	192,451	19,245	173,206	-	-	173,206	10%	17,321	263,994	108,109	155,885
*04	Bridge	1,220,246	202,324	1,017,922	101,792	916,130	-	-	916,130	10%	91,613	1,220,246	395,729	824,517
	Roads & Bridge (Total)	43,560,092	9,888,868	33,671,224	3,364,785	30,306,439	2,707,046	1,698,128	34,711,613	10%	3,386,255	47,965,266	16,639,908	31,325,358
	31 Sewerage Line													
	Sewerage & drain	9,655,163	2,184,548	7,470,615	747,062	6,723,553	450,573	646,452	7,820,578	10%	749,735	10,752,188	3,681,345	7,070,843
*03	Public Lighting	301,291	33,845	267,446	26,745	240,701	-	-	240,701	10%	24,070	301,291	84,660	216,631
	40 Plant & Machinery													
*01	Vacuum Emptier Machine	110,926	53,022	57,904	8,686	49,218	-	-	49,218	15%	7,383	110,926	69,091	41,835
*02A	Dustbin	134,741	49,318	85,423	12,813	72,610	-	-	72,610	15%	10,892	134,741	73,023	61,719
*02B	Powder Machine	887	887	-	-	-	-	-	887	15%	-	887	887	-
*02C	Spray Machine	2,218	2,218	-	-	-	-	-	2,218	15%	-	2,218	2,218	-
*02D	Iron Barricade	13,715	13,715	-	-	-	-	-	13,715	15%	-	13,715	13,715	-
*02E	Wheel Barrow	120,000	46,305	73,695	11,054	62,641	-	-	62,641	15%	9,396	120,000	66,755	53,245
*02F	Battery	45,410	6,812	38,598	5,790	32,808	-	-	32,808	15%	4,921	45,410	17,523	27,887
*02G	Water Motors	5,750	863	4,887	733	4,154	-	-	4,154	15%	623	5,750	2,219	3,531
	Plant & Machinery (Total)	433,647	173,140	260,507	39,076	221,431	-	-	221,431	10%	33,215	433,647	245,431	188,216
	50 Vehicles													
*05	Crane/Container	74,545	35,632	38,913	5,837	33,076	-	-	33,076	15%	4,961	74,545	46,430	28,115
*06	Trucks/Tractor	497,807	217,535	280,272	42,041	238,231	-	-	238,231	15%	35,735	497,807	295,311	202,496
*06	Trucks/Auto Tripper	1,549,229	-	1,549,229	180,364	1,368,865	2,475,005	-	3,843,870	15%	576,581	4,024,234	756,945	3,267,290
*07	Tanker	5,546	5,546	-	-	-	-	-	5,546	15%	-	5,546	5,546	-
	Vehicles (Total)	2,127,127	258,713	1,868,414	228,242	1,640,172	2,475,005	-	4,115,177		617,277	4,602,132	1,104,232	3,497,900
	60 Office Equipments													
*02A	Computer-Hardware	111,452	43,433	68,019	27,657	40,362	-	63,000	103,362	40%	28,745	174,452	99,835	74,617
*02B	Computer-Software	300,000	194,580	105,420	63,252	42,168	-	-	42,168	40%	16,867	300,000	274,699	25,301
*05	Refrigerator	100	100	-	-	-	-	-	100	10%	-	100	100	-
	Office Equipments (Total)	411,552	238,113	173,439	90,909	82,530	-	63,000	145,530	10%	45,612	474,552	374,634	99,918

Contd.-Page 2



शुभिमती शक्तिकारी
शुभिमती शक्तिकारी
शुभिमती शक्तिकारी

YEAR

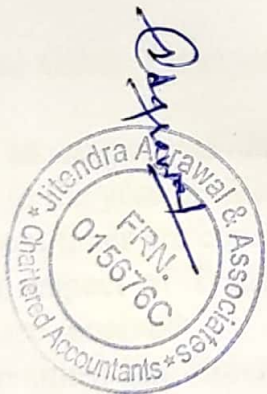
PARBATSAR MUNICIPAL BODY

2017-18

ANNEX-1 Contd (Page 2)

Calculation Of Depreciation

*01	Furniture, Fixtures, Cabinets- Almirah	25,954	6,509	19,445	1,945	17,500	-	-	17,500	44,041	-	-	1,750	25,954	10,204	15,750
*03	Chairs	71,712	22,777	48,935	4,894	44,041	-	-	44,041	6,674	-	-	4,404	71,712	32,075	39,637
*04	Table	8,028	612	7,416	742	6,674	-	-	6,674	667	-	-	667	8,028	2,021	6,007
*07A	Cooler	21,202	2,425	18,777	1,878	16,899	-	-	16,899	53,994	-	35,294	1,690	21,202	5,993	15,209
*07B	Furniture	29,243	8,465	20,778	2,078	18,700	-	-	53,994	-	-	-	3,635	64,537	14,178	50,359
*07C	Inverter	12,150	12,150	-	-	-	-	-	-	-	-	-	909	12,150	12,150	-
*07D	Television	15,390	5,293	10,097	1,010	9,087	-	-	9,087	-	-	-	909	15,390	7,212	8,178
*07E	Heater	775	775	-	-	-	-	-	-	-	-	-	-	775	775	-
	Furniture, Fixtures, (Total)	184,454	59,006	125,448	12,547	112,901	-	-	148,195	-	-	35,294	13,055	219,748	84,608	135,140
80	Other Fixed assets															
*01	Gate	2,610	2,610	-	9,742	87,673	-	-	-	-	-	-	-	2,610	2,610	-
*02	Cement Pipe	158,625	61,210	97,415	3,550	31,946	-	-	194,830	-	-	-	8,767	158,625	79,719	78,906
*03	Tin Shed	57,800	22,304	35,496	13,292	119,619	-	-	70,992	-	-	-	3,195	57,800	29,049	28,751
	Other Fixed assets(Total)	219,035	86,124	132,911	4,728,725	49,646,832	6,882,154	2,543,274	265,822	-	-	-	11,962	219,035	111,378	107,657
	TOTAL	68,123,002	13,747,445	54,375,557	4,728,725	49,646,832	6,882,154	2,543,274	59,218,463				5,151,907	77,548,430	23,628,077	53,920,353



अभिषेक अशिकारी
शार पालिका परबतार

MUNICIPAL BODY
PARBATSAR (2017-18)

SCHEDULE 29

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS(2017-18)

I ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under mercantile basis of accounting unless otherwise stated. The method of accounting is the double entry system..

2. Recognition of Revenue

i. Revenue

- a. Property and Other Taxes are recognized in the period in which they are received
- b. Revenues in respect of Profession Tax on Organisations/entities are determined in the year in which they are received
- c. Advertisement taxes are considered on receipt basis.
- d. Revenue in respect of Trade License Fees are determined in the year in which they are received
- e. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- f. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognised on actual receipt

ii. Provision against payables

- a. Provisions against payables are made based on type of income; age judgement and past experience of the management. Security deposits and earnest money deposit more than three years old and no longer payable due to non-claim by parties or otherwise are being written back and considered as income.



A - .
अधिशायी अधिकारी
नगर पालिका परबतसर

MUNICIPAL BODY
PARBATSAR (2017-18)

3. Recognition of Expenditure

i. Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are paid unless determinable.
- c. In case of works contracts, expenditures are considered in the year in which the payment has been made.
- d. Provision for expenses are made at the year-end for certain expenses of yearly contractual nature for which the amount is known beforehand like salary, etc.
- e. Retirement benefit viz encashment of leave etc. are determined on the basis of individual employees service book maintained by the municipality

ii. Provision against receivables

- a. Provisions against receivables are made based on type of income; age of receivable and judgement and past experience of the management. Incomes that have been accrued and are doubtful of recovery are provided for.

4. Fixed Assets

i. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
- b. All assets costing less than Rs.5,000/- would be expensed / charged to Income & Expenditure Account in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-



G-2
अधिशायी अधिकारी
कृगर पालिका परबतसर

MUNICIPAL BODY
PARBATSAR (2017-18)

ii. *Depreciation*

Depreciation is provided on Written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual.

iii. *Revaluation of Fixed Assets:*

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of properties is made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortised by proportionate amount of depreciation charged on the revalued portion of the cost of the fixed assets.

5. Borrowing cost

Borrowing cost is recognised as revenue expenditure on accrual basis where feasible excepting the case of fixed assets.

6. Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on first in first out method
- b. Finished goods are valued at lower of the cost or market value.

7. Grants

- a. General Grants, which are of revenue nature, are recognised as income on actual receipt
- b. Grants, which are re-imbusement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.



A-1
अतिशाषी अधिकारी
नगर पालिका परबतसर

MUNICIPAL BODY
PARBATSAR (2017-18)

8. Employee benefits

- a. Separate Funds are formed for meeting the provident and gratuity.
- b. Contribution towards Provident and gratuity funds are recognised as and when it is due. Gratuity & General Provident Fund are being deducted from salary of employee and deposited into a separate bank account respectively. At the time of retirement, payments are being made therefrom.

9. Investments

- a. All investments are initially recognised at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

10. Changes to Opening Balances

There may exist possibilities that certain assets and liabilities are identified after preparation of draft Opening Balance Sheet as well as after preparation of the first Balance Sheet subsequent to Opening Balance Sheet. In such case, the value of assets or liabilities identified will be directly incorporated in the Opening Balance Sheet (where first Balance Sheet subsequent to the Opening Balance Sheet is not prepared) or through the account "Adjustments to Opening Balance Sheet" in the Balance Sheet for the period concerned.

II NOTES TO ACCOUNT

- 1 Balance of the Deposits received from contractors/suppliers is on the basis of receipts issued against deposit and deduction made from payments to them and has been taken from the register maintained in computer.



A. S.
अधिकाशी अधिकाशी
गणत पादिका परबतसर