

# MUNICIPAL BOARD

## KOTPUTLI

Financial Statements and  
Independent Auditors Report

FY 2017-18

Accounting By: NRV & CO

Audited By: AGRAWAL JAIN & GUPTA

  
अधिराषी अधिकारी  
नगरपालिका मन्डल, कोटपूतली

## Table of Contents

Sr. No.	Contents	Page No.
1.	Independent Auditors Report	3-9
2.	Balance sheet	10
3.	Income & Expenditure Statement	11
4.	Schedule to the Financial Statements	12-18
5.	Notes to Accounts	19-21

  
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नगरपात्रिका मण्डल, कोटपूतली

## INDEPENDENT AUDITOR'S REPORT

The Executive Officer,  
Kotputli Nagar Palika  
Rajasthan

We have audited the accompanying financial statements of Kotputli Municipality (Rajasthan), which comprise the Balance Sheet as at March 31, 2018, the Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information and notes to account.

### 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 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 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


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:

- In the case of the Balance Sheet, of the state of affairs of the ULB as at 31 March 2018.
- In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended as at 31 March 2018.

We further report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;



  
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- b) 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;
- c) The Balance Sheet, Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the Balance Sheet, Income and Expenditure Account, comply with the Rajasthan Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

For AGRAWAL JAIN & GUPTA  
CHARTERED ACCOUNTANTS  
FRN: 013538C

EO / Commissioner  
NAGARPALIKA, KOTPUTLI

CA: NITESH AGRAWAL  
PARTNER  
M Number: 406155



CAO / Sr. AO  
NAGARPALIKA, KOTPUTLI

Place: Jaipur

Date: 26-09-2019

UDIN - 19406157AAAAC03214

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

1. Whether all sums due to and received by the municipality have been brought to account and have been appropriately classified; Some issue identified in the Accounting system and Discrepancies identified.(Annexure-1)
2. Whether all grants sanctioned or received by the municipality during the year, have been properly accounted, and where any deduction is made out of such grants towards any dues of the municipality whether such deductions have been properly accounted;(Annexure-2)
3. Whether any Earmarked Funds have been created by the municipality for Gratuity and Provident Fund and if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;(Annexure-3)
4. Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;(Annexure-4)
5. Whether in case of leasehold property given by the municipality, Whether lease rentals are collected regularly by the municipality and that the lease agreements are renewed after their expiry;(Annexure-5)
6. Whether physical verification has been conducted by the municipal at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the municipality are reasonable & adequate if not, state the inadequacies in such procedures; Whether any material discrepancies has been noticed on physical verification of stores as compared to store records, and if so, Whether the same have been properly dealt with in the books of accounts; (Annexure-6)
7. Whether the parties to whom loans or advances have been given by the municipality are repaying the principal amount as stipulated and are also regular in payment of the interest and if not, whether reasonable step have been taken by the municipality for recovery of the principal and interest;(Annexure-7)
8. Whether advance given to municipal employees and interest thereon are being regularly recovered;(Annexure-8)
9. Whether there exists & adequate internal control procedure for the purchase of stores, fixed assets & services;(Annexure-9)



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10. Whether there is an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payment there for;(Annexure-10)
11. Whether the municipality is regular in depositing undisputed statutory dues including provident fund, TDS, Works contract Tax, cess and any other statutory dues payable to the Govt. and if not, the nature and cause of such delay and amount not deposited;(Annexure-11)
12. Whether any personal expenses have been charged to the municipality's accounts if so, the details thereof;(Annexure-12)
13. Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; Whether Bank Reconciliation statements have been properly prepared for all bank accounts of the Municipality;(Annexure-13)
14. Whether the year-end and reconciliation procedures have been carried out by the municipality;(Annexure-14)

**Annexure-1**

All sums due to and received by the municipality have been brought to account and have been appropriately classified subject to following:

1. We are unable to certify the balances of security deposit determined by the Municipal Board in the financial statement prepared under the Accrual based Double Entry System as at the year end. This discrepancy has not been properly explained by the management of the municipal Board. As such to this extent of discrepancy, the accounts do not reflect true & fair view.


**Annexure-2**

All grants sanctioned or received by the municipality during the year, have been properly accounted, and where any deduction is made out of such grants towards any dues of the municipality and such deductions have been properly accounted subject to following:

1. The ULB has accounted Grant received and usage thereof under the Double entry accounting system but the ULB has not maintained register for the Grant in the specified Format.

**Annexure-3**



  
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Whether any Earmarked Funds have been created by the municipality for Gratuity and Provident Fund and if so, whether such Earmarked Funds have been utilized for the purposes for which they were created.

Comment: Earmarked funds have been created by the municipality for Gratuity & Provident Fund. Earmarked Funds have been utilized for the purposes for which they were created to some extent.

**Annexure-4**

Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

Comment: The ULB is maintaining the fixed assets register but not as per proper specified format

**Annexure-5**

Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the municipality and that the lease agreements are renewed after their expiry;

Comment: The Municipality is not maintaining proper records showing full particulars of Leasehold property. Lease Rentals are therefore not verified.

**Annexure-6**

Whether physical verification has been conducted by the municipal at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the municipality are reasonable & adequate if not, state the inadequacies in such procedures;

Comment: 1. The ULB is maintaining the register of stores but physical verification of stores has been carried by ULB yearly.

2. No Physical verification of stores is maintained by reasonable intervals. As such we are unable to comment on the procedures of Physical verification of Stores vis-à-vis material discrepancies.

**Annexure-7**

Whether the parties to whom loans or advances have been given by the municipality are repaying the principal amount as stipulated and are also regular in payment of the interest and if not, whether reasonable step have been taken by the municipality for recovery of the principal and interest;

Comment: The ULB has not given any loans and advances to parties.

**Annexure-8**

Whether advance given to municipal employees and interest thereon are being regularly recovered;



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जोधपुरती

Comment: The municipality has granted loan to the employees against PF. Deduction from salary are made towards the Loans.

The municipality has granted advance to the employees for office work temporary and adjusted properly after the work completed.

**Annexure-9**

**Whether there exists & adequate internal control procedure for the purchase of stores, fixed assets & services;**

Comment: Proper records are not maintained, hence documents verification is not possible.

**Annexure-10**

**Whether there is an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payment there for;**

Comment: Proper & Adequate internal control procedure was available for works & project contract. Work inspection & measurements was done by junior engineer, Assistant engineer, and Executive engineer.

**Annexure-11**

**Whether the municipality is regular in depositing undisputed statutory dues including provident fund, TDS, Works contract Tax, cess and any other statutory dues payable to the Govt. and if not, the nature and cause of such delay and amount not deposited;**

Comment: No proper detail and payment history are available at Nagar Palika to verify all statutory dues. However TDS deducted on Advertisement expenses are not deposited.

**Annexure-12**

**Whether any personal expenses have been charged to the municipality's accounts if so, the details thereof;**

Comment: No personal expense have been charged from ULB's Accounts.

**Annexure-13**

**Books & registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts & rules;**



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राजस्थान नगरपालिका  
Jaipur Municipal Corporation



Name of Record/Register	Requirements	Auditors comments
Cash Book	The cash book has two sides "Receipt" and "payment"	Yes, properly maintained.
Journal Book	Non cash/Bank transaction is first recorded in the Journal Book.	Not maintained by the ULB.
Receipt register	All cheques/drafts received shall be recorded in a receipt register maintained in Form GEN-9.	Not Maintained
Contra Voucher	Contra voucher shall be a document for depositing into or withdrawing cash from bank or transferring amount from one bank to another.	Contra voucher has been prepared.

**Annexure – 14**

**Year/Period end and reconciliation procedures**

Comment: Properly maintained.

For AGRAWAL JAIN & GUPTA  
CHARTERED ACCOUNTANTS  
FRN: 013538C

EO / Commissioner  
NAGARPALIKA, KOTPUTLI


CA. NITESH AGRAWAL  
PARTNER  
M Number: 406155

CAO / Sr. AO  
NAGARPALIKA, KOTPUTLI

Place: Jaipur  
Date: 26-09-2019

  
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नगरपालिका, कोटपुतली  
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# NAGAR PARISHAD, KOTPUTLI

BALANCE SHEET AS ON 31/03/2018

LIABILITIES	SCHEDULE	2017-18	2016-17
		CURRENT YEAR (AMOUNT IN RS.)	PREVIOUS YEAR (AMOUNT IN RS.)
<b>RESERVES &amp; SURPLUS</b>			
Municipal ( general) Fund	1	87,498,884.52	54,090,154.52
Earmarked funds	2	12,602,937.00	6,351,348.00
Reserves & surplus	3	-	-
<b>Total Reserve &amp; Surplus (A)</b>		<b>100,101,821.52</b>	<b>60,441,502.52</b>
Grant Contribution for Specific Purposes	4	346,066,246.00	263,305,862.00
<b>Total Grants ( B)</b>		<b>346,066,246.00</b>	<b>263,305,862.00</b>
<b>LOANS</b>			
Secured loans	5	-	-
Unsecured loans	6	28,143,877.00	27,944,407.00
<b>Total loans (C)</b>		<b>28,143,877.00</b>	<b>27,944,407.00</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposits	7	15,187,360.00	288,287.00
Sundry Creditors	8	736,758.00	749,554.00
Statutory Liabilities	9	2,039,561.00	-
Other Liabilities	10	2,929,574.00	1,820,483.00
Provisions / Previous Year Differences	11	-	-
<b>Total Current Liabilities and Provisions (D)</b>		<b>20,893,253.00</b>	<b>2,858,324.00</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>495,205,197.52</b>	<b>354,550,095.52</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	12	453,967,411.88	233,672,116.88
Less: Depreciation Fund	13	68,432,408.70	25,728,578.70
<b>NET BLOCK</b>		<b>385,535,003.18</b>	<b>207,943,538.18</b>
Capital Work in Progress	14	-	-
<b>Total Fixed Assets (A)</b>		<b>385,535,003.18</b>	<b>207,943,538.18</b>
<b>INVESTMENTS</b>			
Deposits Against Earmarked Funds	15	21,345,781.00	11,484,082.00
General Fund Investments	16	34,559,220.00	31,063,474.00
<b>Total Investments (B)</b>		<b>55,905,001.00</b>	<b>42,547,556.00</b>
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>			
Other Assets	17	899,232.00	-
Sundry Debtors / Receivables	18	86,250.00	86,250.00
Cash & Bank balances	19	38,652,795.34	97,946,851.34
Loans, Advances & Deposits	20	14,126,916.00	6,025,900.00
<b>Total Current Assets, Loan &amp; Advances (C)</b>		<b>53,765,193.34</b>	<b>104,059,001.34</b>
<b>TOTAL ASSETS (A+B+C)</b>		<b>495,205,197.52</b>	<b>354,550,095.52</b>

Notes to Accounts and Accounting Policies  
As per our report of even date attached

For Agrawal Jain and Gupta

CA Nitesh Agrawal  
Partner  
M. No. 406155

Date - 26.09.2019  
Place - Jaipur



For Nagar Palika Kotputli

EO / Commissioner CAO / Sr. AO

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# NAGAR PARISHAD, KOTPUTLI

## INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31/03/2018

PARTICULARS	SCHEDULE	CURRENT YEAR (AMOUNT IN RS.)	PREVIOUS YEAR (AMOUNT IN RS.)
<b>INCOME</b>			
Assigned Compensations	21	99,275.00	228,478.00
Income From Taxes	22	64,927,962.00	46,505,080.00
Rental Income From Municipal Properties	23	1,651,768.00	2,399,074.00
Fees and User Charges	24	99,796,446.00	5,993,154.00
Revenue Grants, Contributions and Subsidies	25	-	631,500.00
Miscellaneous Income	26	1,840,771.00	670,581.89
<b>TOTAL INCOME</b>		<b>168,316,222.00</b>	<b>56,427,867.89</b>
<b>EXPENDITURE</b>			
Establishment Expenses	27	20,241,133.00	18,563,506.00
General Administrative Expenses	28	12,466,677.00	2,054,112.00
Public Works ( Operation & Maintenance Expenses)	29	40,740,026.00	103,047.00
Miscellaneous Expenses	30	18,755,826.00	7,725,085.00
Revenue Expenses	31	-	17,185,811.00
Depreciation during the year		42,703,830.00	25,728,578.70
<b>TOTAL EXPENDITURE</b>		<b>134,907,492.00</b>	<b>71,360,139.70</b>
Surplus/Deficit before adjustment of prior period items		33,408,730.00	-14,932,271.81
Less: Prior Period item		-	-
Less: Prior Period Adjustment of depreciation		-	-
<b>NET SURPLUS / DEFICIT</b>		<b>33,408,730.00</b>	<b>-14,932,271.81</b>

Notes to Accounts and Accounting Policies  
As per our report of even date attached

For Agrawal Jain and Gupta

For Nagar Palika Kotputli

CA Nitesh Agrawal  
Partner  
M. No. 405155



EO / Commissioner

CAO / Sr. AO


Date - 26.09.2019  
Place - Jaipur

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**नगरपालिका मण्डल, कोटपुतली**

**NAGAR PARISHAD, KOTPUTLI**  
**FINANCIAL YEAR 2017-18**  
**SCHEDULES OF BALANCE SHEET**

	2017-18	2016-17
	CURRENT YEAR (AMOUNT IN RS.)	PREVIOUS YEAR (AMOUNT IN RS.)
<b>Schedule - 1</b>		
<b>MUNICIPAL (GENERAL) FUND</b>		
Opening balance	54,090,154.52	69,022,426.33
Add: additions during the year	33,408,730.00	
Less: deductions during the year		14,932,271.81
<b>TOTAL</b>	<b>87,498,884.52</b>	<b>54,090,154.52</b>
<b>Schedule -2</b>		
<b>EARMARKED FUND</b>		
Earmarked fund -Gratuity	3,243,785.00	1,358,660.00
Earmarked fund -Pension	3,713,280.00	2,044,348.00
CPF Loan received- Staff	861,000.00	
CPF Loan received- others	1,156,675.00	
CPF Received from staff	679,857.00	
Earmarked fund -Others	2,948,340.00	2,948,340.00
<b>TOTAL</b>	<b>12,602,937.00</b>	<b>6,351,348.00</b>
<b>Schedule -3</b>		
<b>Reserve &amp; Surplus</b>		
<b>Total</b>	-	-
<b>Schedule -4</b>		
<b>GRANTS &amp; CONTRIBUTIONS FOR SPECIFIC PURPOSE</b>		
13th Vith Aayog Anudaan	47,976,001.00	47,976,001.00
14th Vith Aayog Anudaan	57,272,000.00	38,532,000.00
Bad Maramat Anudan Received	10,298,000.00	10,298,000.00
BPL Sari Cambal	215,340.00	215,340.00
Janganna Received	106,944.00	106,944.00
Juranel Perfect Grant	34,928,000.00	16,188,000.00
Muvawaja Received	4,189,207.00	4,189,207.00
Pannadhay Yojna	5,402.00	5,402.00
Rajya vith Aayog	149,005,000.00	112,062,000.00
Sadi Cambal	-631,500.00	-631,500.00
Samanya Anudan Received	292,000.00	292,000.00
Swach Bharat Abhiyan	25,192,234.00	16,855,000.00
Vikas Karya	11,124,000.00	11,124,000.00
Vikas Sulak	3,493,618.00	3,493,468.00
Vishes Anudan	2,600,000.00	2,600,000.00
<b>TOTAL</b>	<b>346,066,246.00</b>	<b>263,305,862.00</b>
<b>Schedule -5</b>		
<b>SECURED LOANS</b>		
<b>TOTAL</b>	-	-
<b>Schedule -6</b>		
<b>UNSECURED LOANS</b>		



  
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Dar Ke Rit & Co.		19,200.00	19,200.00
JTB Loan Received		199,970.00	500.00
RUFDC Co.		27,924,707.00	27,924,707.00
	<b>TOTAL</b>	<b>28,143,877.00</b>	<b>27,944,407.00</b>
<b>Schedule -7</b>			
<b>SUNDRY DEPOSITS</b>			
Security Deposits & Amanat Payable		8,768,821.00	
EMD		6,418,539.00	-28,381.00
Deduction by Officers			316,668.00
	<b>TOTAL</b>	<b>15,187,360.00</b>	<b>288,287.00</b>
<b>Schedule -8</b>			
<b>SUNDRY CREDITORS</b>			
Saini Tank factory		-12,796.00	-
Others		749,554.00	749,554.00
	<b>TOTAL</b>	<b>736,758.00</b>	<b>749,554.00</b>
<b>Schedule -9</b>			
<b>STATUTARY LIABILITIES</b>			
TDS		845,445.00	
GST Received		1,194,116.00	
	<b>TOTAL</b>	<b>2,039,561.00</b>	<b>-</b>
<b>Schedule -10</b>			
<b>OTHER LIABILITIES</b>			
TDS Receivable			-87,369.00
Tactor Katoti		10,800.00	
LIC		106,500.00	
Advance for SJSRY Expenses		9,000.00	
Parshad Sing.		5,000.00	
Sajawat		59,355.00	1,806,912.00
Royalty Received		2,480,783.00	67,218.00
S.T. Received		228,416.00	4,002.00
Pension Fund		29,720.00	29,720.00
	<b>TOTAL</b>	<b>2,929,574.00</b>	<b>1,820,483.00</b>
<b>Schedule -11</b>			
<b>PROVISIONS</b>			
Audit Fees Payable			
Accounting Fees Payable			
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Schedule -12</b>			
<b>GROSS BLOCK</b>			
<b>Immovable Assets</b>			
Building		1,235,715.99	1,235,715.99
Land			
	<b>TOTAL</b>	<b>1,235,715.99</b>	<b>1,235,715.99</b>
<b>Infrastructure Assets</b>			
Road & Bridge		251,117,724.40	160,875,706.40
Others		2,000.00	2,000.00
	<b>TOTAL</b>	<b>251,119,724.40</b>	<b>160,877,706.40</b>



अधिकांश आ  
सुचनापत्रिका मण्डल, कोटपुस्तिका



Other Debtors		86,250.00	86,250.00
	TOTAL	86,250.00	86,250.00
<b>Schedule -19</b>			
<b>CASH &amp; BANK BALANCES</b>			
Cash & Bank Balance		38,652,795.34	97,946,851.34
	TOTAL	38,652,795.34	97,946,851.34
<b>Schedule - 20</b>			
<b>LOANS, ADVANCES &amp; DEPOSITS</b>			
Rajasthan Land Development and Construction		13,729,500.00	5,729,500.00
Advance Against Grant		101,016.00	
Panna Dhay Jivan Scheme		296,400.00	296,400.00
		14,126,916.00	6,025,900.00



अधिसाक्षी अधिकारी  
 नगरपालिका कार्यालय, कोटपुलली, जयपुर

<b>Schedule-27</b>			
<b>ESTABLISHMENT EXPENSES</b>			
Jaipur Ex Service Main Welfare Corp. Ltd.			1,192,997.00
Parshad Allowance	609,303.00		707,680.00
Bonus			250,638.00
Salary	19,600,868.00		16,352,258.00
Other Expense	30,962.00		59,933.00
	<b>TOTAL</b>	<b>20,241,133.00</b>	<b>18,563,506.00</b>
<b>Schedule-28</b>			
<b>GENERAL ADMINISTRATION EXPENSES</b>			
Communication Expenses			380.00
Advertising Expenses	9,758,317.00		691,639.00
Legal Expenses	56,600.00		24,690.00
Batari Expenses			6,500.00
Death Pashu Expenses	194,116.00		152,350.00
Gaushala Expenses	100,000.00		100,000.00
Online tender fees Paid			62,000.00
Rent of Zamin expenses			333,850.00
Guard Expenses	1,719,169.00		
Sadeshyata Sulk			2,000.00
Salary of Savida Operator Expenses			36,845.00
Tent Expenses	530,900.00		524,836.00
Professional Expenses	6,000.00		
Audit Fees	101,575.00		119,022.00
	<b>TOTAL</b>	<b>12,466,677.00</b>	<b>2,054,112.00</b>
<b>Schedule-29</b>			
<b>OPERATING AND OPERATIONAL EXPENSES (PUBLIC WORKS)</b>			
Bandar Expenses	67,500.00		
Kanteen Safai	7,532,466.00		
Nala Safai Expenses	6,868,930.00		
Safai Jonewise	9,191,000.00		
Swachh Bharat Toilet Expenses	14,573,085.00		
Utsav Expenses	961,188.00		
Park Expense	270,277.00		65,475.00
P.S.P. Expenses	245,025.00		18,568.00
Rain Basera	8,750.00		
Vehicle repair expense	1,011,985.00		
Repair Expense	9,820.00		19,004.00
	<b>TOTAL</b>	<b>40,740,026.00</b>	<b>103,047.00</b>
<b>Schedule - 30</b>			
<b>MISCELLANEOUS EXPENCES</b>			
Cleaning Charges	1,086,865.00		2,588,947.00
Insurance	220,653.00		42,310.00
D.D.T. Powder Expense	360,975.00		107,397.00
Nalay Expenses	36,000.00		5,750.00



अधिकाारी अधिकारी  
नगरपालिका मण्डल, कोटपूतला


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Janganna Expense		131,500.00	
Vigyapan Kalyan		-22,884.00	
Muwavaja Expense		677,217.00	
SJSRY Expenses			36,257.00
Computer Operator Expense			600,500.00
Printing and Stationery		848,171.00	335,306.00
N.P.S. Epenses		189,436.00	
Travelling Expense		381,172.00	46,069.00
Deisel Expense		1,217,846.00	542,154.00
Miscellaneous expense		1,584,716.00	28,500.00
Vidyut Theka Bill		6,036,990.00	114,011.00
Telephone / Postage Expenses		91,515.00	85,750.00
Driver Savida Expense		3,058,163.00	1,594,084.00
Water Expenses		449,975.00	145,749.00
News Paper expenses		15,531.00	1,230.00
Repair of JCB (Safai)		2,391,985.00	1,451,071.00
	<b>TOTAL</b>	<b>18,755,826.00</b>	<b>7,725,085.00</b>
<b>Schedule - 31</b>			
<b>REVENUE EXPENDITURE</b>			
Bank Charges			2,052.00
Prichalan Sandharan			17,183,759.00
	<b>TOTAL</b>	<b>-</b>	<b>17,185,811.00</b>



  
 अधिशाषी अधिकारी  
 नगरपालिका मण्डल, जोधपुर

## NAGAR PALIKA , KOTPUTLI

Accounting policies and notes to accounts:

### 1. Accounting policies

#### 1. Basis of Accounting:

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

#### 2. Recognition of Revenue:

Property and other taxes are recognized in the period in which they are received

- Advertisement taxes are considered on receipt basis.
- Revenue in respect of trade license fees are determined in the year in which they are received.
- Assigned revenue like entertainment tax, duty /Surcharge on transfer on Immovable property are accounted during the year only upon actual receipt.
- Other incomes, which are of an uncertain nature for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

#### 3. Recognition of expenditure:

- All revenue expenditures are treated as expenditures in the period in which they are paid.
- In case of works, expenditures are considered in the year in which the payment has been made.
- Post- Retirement benefits are booked on payment basis i.e. when they are due for payment.

Fixed assets:

#### 1. Fixed Assets



  
अधिसाधी अधिकारी  
नगरपालिका मण्डल, कोटपुतली

i. Recognition:

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 assets, 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 date.

ii. Depreciation :

Depreciation is not provided as Last year also depreciation not charges in books of A/c, we are advised to Nagar Palika to prepare Deprecation chart for last years also and book consolidated depreciation with advise of HO and as per rates specified in Income Tax Act,1961 as suggested in Rajasthan Municipal Accounting Manual.

iii. GRANT:

a. General Grants, which are of revenue nature, are recognized as income on annual receipts.

b. Grants, which are re-imburement 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 assets 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 receipts and transferred to capital contribution.

2. Notes to Accounts:

1. Bank balances has been taken and accepted as per books.



अधिसाधी अधिकारी  
नगरपालिका मण्डल, कोटपूतली

2. Balance in grant accounts according to the utilization certificate.
3. Balance in personal accounts (Debit/credit), Sundry debtors and creditors are subject to confirmation.
4. No sinking fund has been created for replacement of assets as prescribed in Rajasthan Municipal Accounts Manual Chapter-18.
5. Balances of TDS, Labor cess , service tax, GST are subject to confirmation.
6. Earnest Money deposit and Security deposit are subject to confirmation.
7. Overall we prepare balance sheet according to data provided by the Shri Madhopur Nagar Palika and accounting done by CA firm.
8. Bank Balances are taken on consolidated basis as same was taken in LY audit report and no breakup was available.

For AGRAWAL JAIN & GUPTA

CHARTERED ACCOUNTANTS

FRN: 013538C



PARTNER

M Number: 406155

Place: Jaipur

Date: 26-09-2019

  
EO / Commissioner

NAGARPALIKA, KOTPUTLI

CAO / Sr. AO

NAGARPALIKA, KOTPUTLI