

J.N. Gupta & Co.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

The Executive Officer,
Kotputali Municipality,
Rajasthan

We have audited the accompanying financial statements of Kotputli Nagar Municipality (Rajasthan), which comprise the Balance Sheet, as at March 31, 2014 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information and notes to accounts.

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 March 31, 2014; and
- in the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date.



we further report that:

- a) 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;
- 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, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Rajasthan Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

For JN GUPTA & CO
Chartered Accountants
FRN: 006569C



CA. JAGDISH GUPTA
Partner
M Number: 400438



Place: Jaipur
Date

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अधिसापी अधिकारी
नगरपालिका, कोटपूतली

For JN GUPTA & CO
Chartered Accountants
FRN: 006569C

JN Gupta

CA. JAGDISH GUPTA
Partner
M Number: 400438



Place: Jaipur
Date

2/3/2018
अधिसाषी अधिकारी
नगरपालिका, कोटपूतली

MUNICIPALITY KOTPUTALI
BALANCE SHEET AS ON 31 MARCH 2014

PARTICULARS	SCHEDULE	Current Year	Previous Year
		₹ -	₹ -
LIABILITIES			
RESERVE AND SURPLUS			
Municipal (General) Fund	1	121,903,983.49	-
Earmarked Fund	2	-	-
RESERVE AND SURPLUS	3	-	-
Total Reserve and Surplus (A)		121,903,983.49	-
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE(B)	4	111,102,462.00	-
Loans			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans (C)		-	-
CURRENT LIABILITIES & PROVISIONS			
Security Deposits	7	11,165,451.00	-
Sundry Creditors	8	-	-
Statutory Liabilities	9	-	-
Other Liabilities	10	1,991,143.00	-
Provisions	11	-	-
Total current liabilities and provisions (D)		13,156,594.00	-
TOTAL LIABILITIES (A+B+C+D)		246,163,039.49	-
ASSETS			
FIXED ASSETS			
Gross Block	12	237,699,654.00	-
Depreciation Fund	13	38,611,810.20	-
Net Block		199,087,843.80	-
Capital Work In Progres	14	-	-
Total Fixed Assets (A)		199,087,843.80	-
INVESTMENTS			
General Fund Investments	15	-	-
Specific Fund Investment	16	-	-
Total Investment (B)		-	-
CURRENT ASSETS, LOAN & ADVANCES			
Inventories	17	-	-
Sundry Debtors/Receivables	18	86,250.00	-
Cash and Bank Balances	19	43,885,775.69	-
Loans, Advances and Deposits	20	3,103,170.00	-
Total Current Assets, Loans & Advances (C)		47,075,195.69	-
TOTAL ASSETS (A+B+C)		246,163,039.49	-



2/9/2014
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NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is Balance Sheet referred to in our report of even date

For JN Gupta & Co
Chartered Accountants


CA Jagdish Gupta
Partner
M. No. 400438
FRN 006569C



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अधिसापि अधिकारी
नगरपालिका, कोटपूतली

MUNICIPALITY KOTPUTALI
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2014

PARTICULARS	SCHEDULE	Current Year	Previous Year
INCOME			
Income From Taxes	21	11,500.00	-
Assigned Compensations	22	38,058,660.00	-
Rental Income From Municipal Properties	23	4,887,771.00	-
Fees and User Charges	24	65,610,379.00	-
Revenue Grants, Contributions and Subsidies	25	-	-
Income From Corporation Assets and Investments	26	10,546,678.00	-
Miscellaneous Income	27	3,143,570.83	-
Total Income		122,258,558.83	-
Expenditure			
Establishment Expenses	28	16,839,668.00	-
General Administrative Expenses	29	3,087,727.00	-
Public Works	30	182,867.00	-
Miscellaneous Expenses	31	17,321,200.00	-
Interest & Financial Expenses		-	-
Depreciation During The Year	13	38,611,810.20	-
Total Expenditure		76,043,272.20	-
Surplus/Deficit before adjustment of prior period items and dep.		46,215,286.63	-
Less: Prior Period Items		-	-
Less: Prior Period Adjustment of Depreciation		-	-
NET SURPLUS / DEFICIT		46,215,286.63	-

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

Notes referred to above and notes attached there to form an integral part of Income and Expenditure

This is income & expenditure statement referred to in our report of even date

For JN Gupta & Co
Chartered Accountants

CA Jagdish Gupta
Partner
M. No. 400438
FRN 006569C



21/9/14
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नगरपालिका, कोटपूतली

PARTICULARS	COST AS ON 01.04.2013	ADDITION FROM 01.04.2013 TO 31.03.2014		DELETION	COST AS ON 31.03.2014	DEPRECIATION UP TO 31.3.2013	AMOUNT	TOTAL DEPRECIATION	NET VALUE AS ON 31.3.2014
		MORE THAN 180 DAYS	OTHERS						
BUILDING=WDV-10%									
Bhawan Nirman	14,280.00	631,677.00	-	-	645,957.00	-	64,595.70	64,595.70	581,361.30
Anya Nirman	358,829.00	-	-	-	358,829.00	-	35,882.90	35,882.90	322,946.10
TOTAL BUILDING	373,109.00	631,677.00	-	-	1,004,786.00	-	100,478.60	100,478.60	904,307.40
OTHER FIXED ASSETS=WDV-10%									
Other Fixed Assets	-	-	-	-	-	-	-	-	-
TOTAL OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-
COMPUTERS AND PRINTERS WDV-60%									
COMPUTERS AND PRINTERS	73,701.00	-	33,600.00	-	107,301.00	-	54,300.60	54,300.60	53,000.40
TOTAL COMPUTERS AND PRINTERS	73,701.00	-	33,600.00	-	107,301.00	-	54,300.60	54,300.60	53,000.40
DRAINS-SLM-20%									
Pipe Line	124217	-	-	-	124,217.00	-	24,843.40	24,843.40	99,373.60
Sewerage and Drainage	7,716,792.00	136,484.00	-	-	7,853,276.00	-	1,570,655.20	1,570,655.20	6,282,620.80
TOTAL DRAINS	7,841,009.00	136,484.00	-	-	7,977,493.00	-	1,595,498.60	1,595,498.60	6,381,994.40
FURNITURE & FIXTURES=WDV-10%									
Almir	-	9,970.00	-	-	9,970.00	-	997.00	997.00	8,973.00
Furniture	82,700.00	352,015.00	85,380.00	-	520,095.00	-	47,740.50	47,740.50	472,354.50
TOTAL FURNITURE & FIXTURES	82,700.00	361,985.00	85,380.00	-	530,065.00	-	48,737.50	48,737.50	481,327.50
Land									
Land	-	-	-	-	-	-	-	-	-
TOTAL Land	-	-	-	-	-	-	-	-	-
PLANT & MACHINERY-WDV-15%									
Hand Pump	1,18,412.00	50,776.00	-	-	1,69,188.00	-	25,378.20	25,378.20	143,809.80
Safayi Upkaran	1,034,364.00	127,476.00	13,020.00	-	1,174,860.00	-	175,252.50	175,252.50	999,607.50
TOTAL PLANT & MACHINERY	1,152,776.00	178,252.00	13,020.00	-	1,344,048.00	-	200,630.70	200,630.70	1,143,417.30
OTHER EQUIPMENT=WDV-15%									
Other Equipment	-	-	-	-	-	-	-	-	-
TOTAL EQUIPMENT	-	-	-	-	-	-	-	-	-
PUBLIC LIGHTING SYSTEM-WDV-15%									
Public Lighting	8,502,584.00	478,910.00	5,078,776.00	-	14,060,270.00	-	1,728,132.30	1,728,132.30	12,332,137.70
TOTAL PUBLIC LIGHTING SYSTEM-WDV-15%	8,502,584.00	478,910.00	5,078,776.00	-	14,060,270.00	-	1,728,132.30	1,728,132.30	12,332,137.70
ROAD, STREET, LANE & FOOTPATHS-SLM-20%									
New	-	-	4,327,344.00	-	4,327,344.00	-	432,734.40	432,734.40	3,894,609.60
others	9,619,501.00	-	9,299,820.00	-	18,919,321.00	-	2,853,882.20	2,853,882.20	16,065,438.80
Nirman Work	91,117,699.00	29,354,226.00	64,722,621.00	-	185,194,546.00	-	30,566,647.10	30,566,647.10	154,627,898.90
CC Road	2,395,758.00	-	-	-	2,395,758.00	-	479,151.60	479,151.60	1,916,606.40
TOTAL ROADS	103,132,958.00	29,354,226.00	78,349,785.00	-	210,836,969.00	-	34,332,415.30	34,332,415.30	176,504,553.70
VEHICLE-WDV-30%									
Vehicle	-	1,838,722.00	-	-	1,838,722.00	-	551,616.60	551,616.60	1,287,105.40
TOTAL VEHICLE	-	1,838,722.00	-	-	1,838,722.00	-	551,616.60	551,616.60	1,287,105.40
GROSS TOTAL	121,158,837.00	32,980,256.00	83,560,561.00	-	237,699,654.00	-	38,611,810.20	38,611,810.20	199,087,843.80



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नगरपालिका, कोटपूतली

MUNICIPALITY KOTPUTALI

As on 31.03.2014

PARTICULARS	Current Year	Previous Year
SCHEDULE-1		
MUNICIPAL (CORPUS) FUND		
Opening Balance	75,688,696.86	-
Add: Addition during the year	-	-
Less: Deduction during the year	-	-
Add: Excess of Income over Expenditure	46,215,286.63	-
Less: Excees of Expenditure over Income	-	-
	121,903,983.49	-
SCHEDULE-2		
EARMARKED FUND		
General Provident Fund	-	-
Gratuity Fund	-	-
	-	-
SCHEDULE-3		
RESERVE AND SURPLUS		
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Withdrawal during the year	-	-
	-	-
SCHEDULE-4		
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant for 13th Financial Commission	40,191,034.00	-
BAD MARAMMAT ANUDAN	10,298,000.00	-
JANGANNA FUND	194,843.00	-
MUWAVAJA	1,780,675.00	-
PANNADHAY YOJANA	6,602.00	-
Rajya Vitt Ayog	40,275,000.00	-
SMANAY ANUDAN	292,000.00	-
VIKASH KARYA	11,124,000.00	-
VIKASH SHULK	3,493,468.00	-
BPL SARI KAMBAL	846,840.00	-
VISHESH ANUDAN	2,600,000.00	-
	111,102,462.00	-
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 From RUIDFCO For JCTSL (Interest Free Loan)	-	-



अधिसापी अधिकारी

SCHEDULE-6		
UNSECURED LOAN		
Long Term Loan	-	-
	-	-
SCHEDULE-7		
SECURITY DEPOSITS		
Security & Amanat Payable	11,165,451.00	-
	11,165,451.00	-
SCHEDULE-8		
SUNDRY CREDITORS		
Creditor For Supplies	-	-
Payment With Hand	-	-
	-	-
SCHEDULE-9		
STATUTORY LIABILITIES		
TDS	-	-
EMF	-	-
Surcharge	-	-
TCS	-	-
	-	-
SCHEDULE-10		
OTHER LIABILITIES		
L.I.C. RECEIVED	120,543.00	-
R.T. RECEIVED	1,806,912.00	-
Royalty Payable	58,557.00	-
Gratuity Fund	5,131.00	-
	1,991,143.00	-
SCHEDULE-11		
PROVISIONS		
Loan and Advances	-	-
Electricity Expenses Payable	-	-
Others	-	-
Telephone Expense Payable	-	-
	-	-
SCHEDULE-13		
DEPRECIATION FUND		
Opening Balance	-	-
Add: Depreciation Provided during the year	38,611,810.20	-
	38,611,810.20	-
SCHEDULE-14		



20/5/20
अधिसाषी अधिकारी
अनुसन्धान केंद्र

CAPITAL WORK IN PROGRESS		
	-	-
	-	-
	-	-
SCHEDULE-15		
GENERAL FUND INVESTMENT		
P.D. Account with interest	-	-
Non Interest Bearing PD A/c	-	-
RUDF Equity Contribution	-	-
RUIS Equity Contribution	-	-
Dedicated Payment	-	-
	-	-
	-	-
SCHEDULE-16		
SPECIFIC FUND INVESTMENT		
Employee GPF A/c	-	-
Gratuity A/c	-	-
	-	-
	-	-
SCHEDULE-17		
Inventories		
Stores Central	-	-
Fire	-	-
Electricals	-	-
Garage	-	-
Stock Others	-	-
	-	-
	-	-
SCHEDULE-18		
SUNDRY DEBTORS/RECEIVABLES		
House Tax	-	-
Rent Receivables	-	-
Lease	-	-
Other Debtor	-	-
Urban Development Tax	86,250.00	-
Less: Provision for Doubtful Debts	-	-
Pannadhay Jevan Amrit Yojana	-	-
	-	-
	86,250.00	-
SCHEDULE-19		
CASH AND BANK BALANCE		
Cash in Hand	1,079.00	
13-14 Vitt Cash Book ICICI Bank	11,246,144.00	
Bank of Baroda	228,950.00	
HDFC Bank	256,956.00	
IDBI Bank	911,896.00	
JNAGB A/C 450-21-07	2,999,500.00	
NANITAL BANK	2,277,280.00	



20/9/22
 अधिशाषी अधिकारी
 नगरपालिका कोटपतली

ORIENTAL BANK	4,322,191.00	
PD A/C 8448(450-12)	10,687,033.00	
SBBJ 450-21-02	1,779,026.00	
SBP A/C 450-21-05	2,536,513.86	
SBS JAIPUR 450-21-08	1,000.00	
SYNDICATE BANK	2,001,219.83	
UBI 450-21-06	5,021.00	
UCO BANK 450-21-01	4,556,789.00	
uco bank vikash	75,177.00	
	43,885,775.69	-
SCHEDULE-20		
LOANS, ADVANCES AND DEPOSITS		
CPF LOAN	2,336,820.00	
DAR KE RIT AND CO.	293,200.00	
JTB LOAN	473,150.00	
	3,103,170.00	-
SCHEDULE-21		
INCOME FROM TAXES		
Urban Development Tax	11,500.00	-
Asset Tax	-	-
	11,500.00	-
SCHEDULE-22		
ASSIGNED COMPENSATION		
Nirdist Renvenue	38,058,660.00	
Entertainment Tax Compensation		
	38,058,660.00	-
SCHEDULE-23		
RENTAL INCOME FROM MUNICIPAL PROPERTIES		
Nikay Sampatti Rent	4,728,591.00	
Sulabh Sochalay	61,200.00	
Kar Rajsava	97,980.00	
Lease		
	4,887,771.00	-
SCHEDULE-24		
FEES AND USER CHARGES		
Shulk Upbhokta Prabhar	65,020,779.00	-
Tender and other fees	589,600.00	-
	65,610,379.00	-
SCHEDULE-25		
REVENUE GRANT, CONTRIBUTION SUBSIDIES		
MLA Fund		



23/06/2024
अधिसायी अधिकारी
भारतीय कौशलिका कोलपन-६

SCHEDULE-26		
SALES AND HIRE CHARGES		
Sale of Land	10,546,678.00	
	10,546,678.00	
SCHEDULE-27		
MISCELLANEOUS INCOME		
Anya Deyatay	2,490,724.00	-
Loan Agrim Nikshep Return	115,522.00	-
Receipt Nikshep Return	22,000.00	-
Interest Income	515,324.83	-
	3,143,570.83	-
SCHEDULE-28		
ESTABLISHMENT EXPENSES		
Jaipur Ex Service Main Welfare Corp. Ltd.	14,980.00	
Parshad Allowance	499,850.00	
Computer Job Work		
Salary	12,369,470.00	
Retirement Benefit	3,955,368.00	
	16,839,668.00	
SCHEDULE-29		
GENERAL ADMINISTRATION EXPENSES		
Advertisement Expenses	3,022,517.00	
Contigencies Expnses		
Consumer Court Compensation		
Auction Expenses		
Legal Expenses		
Audit Fees	65,210.00	
	3,087,727.00	
SCHEDULE-30		
PUBLIC WORK		
13 Vitt Ayog Clearing & Other Expenses		
P.S.P. EXPENSES		
Park Maintenance	68,774.00	
Rain Basera	86,600.00	
Repair and Maintenance	21,793.00	
	5,700.00	
	182,867.00	
SCHEDULE-31		
MISC EXPENSES		
Electricity and Maintenance Expenses	512,252.00	
Fire Vehical Maintenance	40,000.00	
D.D.T. Powder Exp	2,409.00	
Accounting Fees	191,080.00	
Nakal Fees	860.00	
Visishta Updeshanudan	439,105.00	



2/5/2016
अधिसाषी अधिकारी
नगरपालिका, कोटपूतली

Bank Charges	3,351.00	
Impairment Loss	5,336,206.00	
SJSRY EXPENSES	21,000.00	
Computer Operator Salary	200,446.00	
Printing and Stationery	283,469.00	
Fenile Expenses	172,845.00	
Jeep Rent	6,000.00	
Travelling Expenses	64,879.00	
Deisel Exp	463,786.00	
MISC EXPENSES	910,720.00	
Vidhot Theka Bill	628,410.00	-
Cleaning Expenses	7,279,899.00	
Festival Expenses	253,209.00	
Telephone/ Postage Expenses	23,618.00	
Driver Expenses	296,920.00	
Water Bills	15,146.00	
News Paper Expenses	29,625.00	
Vehicle Repair	145,965.00	
	17,321,200.00	-

21/9/2015
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नगरपालिका, कोटपूतली

